

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Chapter 4 - Functional Classification of Government Activities

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Viewed as a group, governments are multi-functional organizations, providing a wide range of services to a broad group of people. In recognition of this diversity, the Census Bureau has created a detailed classification scheme for reporting government activities according to their purpose.

To illustrate the functional interrelationship among different types of data, Table 4-1 provides a cross-classification of revenue, expenditure, and debt codes by function. Note that not every finance code is shown in this table; some codes are not functional per se (e.g., taxes and insurance trust data) while others are too broad to list (e.g., "all other" codes).

Also included in this chapter are two charts providing listings of all current function codes. Chart 4-A arranges these codes according to the functional groupings used for publication purposes ("Education," "Social Insurance and Income Maintenance," etc.) while Chart 4-B lists them in numerical order (01, 02, 03, etc.).

Completing this chapter are the Expenditure Code Definition Pages that provide detailed, one-page definitions of each function, including coverage of data collection information.

4.1 Background

Currently, the Census Bureau has identified nearly 70 major functions of government, several of which are used solely for the Federal Government. Others apply solely to state government data while a few pertain only to local government activities. Each of these functions falls into one of the four sectors of government described in Chapter 3: General Government, Liquor Stores, Utilities, and Insurance Trust. No function, however, spans more than one sector of government.

This classification schema is so pervasive that virtually all data on governments collected by the Bureau is categorized in part along functional lines. The few activities not classified by function are:

- Interest on general debt is excluded from functional expenditures (but not interest on utility debt, which is included in utility expenditures). Retirement of debt is excluded also because it is reported in debt statistics rather than expenditure data.
- Contributions to insurance trust systems administered by the same government are excluded from functional expenditures (and reported as insurance trust expenditures when disbursed to beneficiaries). Payments to systems administered by another government, on the other hand, are reported in functional categories.
- Many administrative activities that support others are reported either in one of the government administration functions (e.g., Financial Administration) or in the Other and Unallocable category.

- Some activities are too broad or multi-purpose to be included in a single-purpose function, such as lump sum contributions for employee fringe benefits, economic development, government-wide insurance policies, etc. These generally are classed in Other and Unallocable.
- Some items defy being categorized by function, such as taxes and most cash and securities data.

4.2 Primary vs Secondary Function

Government agencies often provide services that encompass more than one function. For instance, airports may have their own police force, schools their own libraries, and large correctional institutions their own water supply or sewerage systems.

In these instances, the Census Bureau categorizes the entire activity according to its primary function rather than breaking it down into its smaller component or secondary parts. Using the examples cited above, the secondary activities would be classified along with their primary function--i.e., air transportation, education, and corrections, respectively.

4.21 Public Institutions

Public institutions comprise such facilities as hospitals, colleges and universities, adult and juvenile correctional facilities, welfare homes, and special schools for the handicapped.

The functional classification of these institutions for Census Bureau purposes is not done on an ad hoc basis, however. Rather, a separate unit within Governments Division identifies and categorizes them. For state and large local governments, these findings are reported in "Checklists of Institutions for Governments Division Surveys." Compilers of finance and employment data use these checklists to assign institutions to their proper function.

4.3 Data Crossing Functional Lines

The boundaries created by this classification system are not so rigid that they prevent activities from crossing functional lines. To illustrate, the receipt of Federal aid for medical care assistance to the needy (Medicaid) is classified as a public welfare intergovernmental revenue. These money often are spent, however, by public hospitals. By definition, all outlays of a public hospital are classified at a hospital function, so the transaction necessarily crosses over into the hospital category on the expenditure side. Payments to private vendors for medical care, in contrast, remain within the public welfare function.

4.4 Relation to Federal and State Government Programs

These functions, created for general statistical purposes, cannot be equated with any specific Federal or state government program. They are generally broader than even the most widely-based Federal or state programs. Major Federal and state programs may even cross over into more than one Census Bureau function, as illustrated above with the Medicaid program.

Instead, these functions represent broad activities of governments that have remained virtually unchanged for years, thereby preserving their usefulness for analytical purposes even while specific Federal and state programs expand or contract.

4.5 Unique Special District Function Codes

Some, but not all, of the functional categories described in this chapter are used to classify not only government finances and employment, but also government organization. In conjunction with the regular function codes, the organization phase employs a set of function codes expressly for special district governments. These codes are limited to the organization area because, even though numerous special districts may exist for them (e.g., the 1,655 cemetery districts classified during the 1997 Census of Governments), their finances or employment are too small, they are concentrated in just a few states, or their activities are too narrow.

Finance and employment data for special district organization codes are converted into the regular functions for reporting purposes, as shown by the table below.

Special Districts - Standard Function Code

Organization Function Code	Function Name	Regular Code*
Single-Function Districts:		
01	Air Transportation (Airports)	01
02#	Cemeteries	89
09#	Education (School Building Authorities)	12
24	Fire Protection	24
32	Health	32
40#	Hospitals	36
41#	Industrial Development	89
42#	Mortgage Credit	89
44	Highways (Regular or Toll)	44
50	Housing and Community Development	50
51#	Drainage	59
52	Libraries	52
59	Other Natural Resources	59
60	Parking Facilities	60
61	Parks and Recreation	61
63#	Flood Control	59
64#	Irrigation	59
79	Public Welfare Institutions	79
80	Sewerage	80
81	Solid Waste Management	81
86#	Reclamation	59
87	Water Transport and Terminals	87
88#	Soil and Water Conservation	59
89	Other Single-Function Districts	89
91	Water Supply Utility	91
92	Electric Power Utility	92
93	Gas Supply Utility	93
94	Mass Transit System Utility	94
Multi-Function Districts:		
96#	Fire Protection and Water Supply	24/91
97#	Natural Resources and Water Supply	59/91
98#	Sewerage and Water Supply	80/91
99#	Other Multi-Function Districts	Various
* Applies mainly to employment and expenditure data. Revenue and debt data may use different classification. Multiple-function special districts are sent questionnaires to report finance and employment data by major function.		
# Code unique to organization survey; finance and employment data subsumed into regular function code as shown in table above.		

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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Chart 4A - Detailed Categories for Reporting Functional Expenditures and Employment, by Functional Grouping

This chart lists all the various function codes for classifying finance and employment data, arranged by the functional grouping used for their publication. See Chart 4-B for a numerical listing of function codes. The "latest control code" column shows the latest version number of the description sheet for each function (0 being the original).

Code	Item	Applies to Finance Data?	Applies to Employment Data?	Latest Control Code
	General Government			
	<i>Selected Federal Programs:</i>			
06	National Defense and International Relations	Y	Y	0
14	Postal Service	Y	Y	0
02	Space Research and Technology	Y	Y	0
	<i>Education Services:</i>			
	Education:			
16	Institutions of Higher Education - Auxiliary Enterprises	Y	N	0
18	Institutions of Higher Education - Other Higher Education	Y	Y	0
12	Elementary and Secondary Education	Y	Y	0
19	Assistance and Subsidies	Y	N	0
20	Veterans' Education Benefits (Federal)	Y	N	0
21	Other Education	Y	Y	0
52	Libraries	Y	Y	0
	<i>Social Services and Income Maintenance:</i>			
	Public Welfare			
	Cash Assistance Payments			
67	Federal Categorical Assistance Programs	Y	N	0
68	Other Cash Assistance Programs	Y	N	0
	Vendor Payments:			
74	For Medical Care	Y	N	0

75	For Other Purposes	Y	N	0
77	Welfare Institutions	Y	N	0
79	Other Public Welfare	Y	Y	0
	Hospitals			
	Own (Public) Hospitals:			
37	Federal Veterans	Y	Y	0
36	Other Public Hospitals	Y	N	0
	Other Hospitals:			
39	Federal Veterans	Y	Y	0
38	Other Hospitals	Y	N	0
	Health			
28	Veterans Health (Federal)	Y	N	0
32	Other Health	Y	Y	0
22	Social Insurance Administration	Y	Y	0
	Veterans' Services, NEC			
84	Veterans' Bonuses	Y	N	0
85	Other Veterans Services	Y	N	0
	<i>Transportation:</i>			
	Highways			
44	Regular Highways	Y	Y	0
45	Toll Highways	Y	N	0
01	Air Transportation (Airports)	Y	Y	0
60	Parking Facilities	Y	N	0
87	Water Transport and Terminals	Y	Y	0
47	Private Transit Subsidies	Y	N	0
	<i>Public Safety:</i>			
62	Police Protection	Y	Y	0
24	Fire Protection	Y	Y	0
	Corrections			
04	Correctional Institutions	Y	N	0
05	Other Corrections	Y	Y	0
66	Protective Inspection and Regulation, NEC	Y	N	0

	<i>Environment and Housing:</i>			
	Natural Resources			
	Agriculture			
51	Farm Credit Programs (Federal)	Y	N	0
53	Farm Income Stabilization (Federal)	Y	N	0
54	Other Agriculture	Y	N	0
55	Fish and Game	Y	N	0
56	Forestry	Y	N	0
57	Soil, Water, and Electric Energy Resources (Federal)	Y	N	0
58	Mineral Resources (Federal)	Y	N	0
59	Other Natural Resources	Y	Y	0
61	Parks and Recreation	Y	Y	0
50	Housing and Community Development	Y	Y	0
	Sanitation			
80	Sewerage	Y	Y	0
81	Solid Waste Management	Y	Y	0
	<i>Governmental Administration:</i>			
23	Financial Administration	Y	Y	0
25	Judicial and Legal	Y	Y	0
26	Legislative	Y	N	0
31	General Public Buildings	Y	N	0
29	Central Staff Services	Y	Y	0
I89	Interest on General Debt	Y	N	0
	<i>General Government, NEC:</i>			
30	General Local Government Support	Y	N	0
03	Miscellaneous Commercial Activities, NEC	Y	N	0
89	Other and Unallocable	Y	Y	0
	<i>Liquor Stores:</i>			
90	Liquor Stores	Y	Y	0

	<i>Utilities:</i>			
91	Water Supply	Y	Y	0
92	Electric Power	Y	Y	0
93	Gas Supply	Y	Y	0
94	Public Mass Transit Systems	Y	Y	0
	<i>Insurance Trusts:</i>			
>X1-	Public Employee Retirement Systems	Y	N	0
Y0-	Unemployment Compensation Systems	Y	N	0
Y1-	Workers' Compensation Systems	Y	N	0
Y2-	Social Security and Medicare Insurances (Federal)	Y	N	0
Y3-	Veterans' Life Insurance (Federal)	Y	N	0
Y4-	Railroad Retirement (Federal)	Y	N	0
Y5-	Other State Insurance Trust Systems	Y	N	0

*Items with no code represent functional groupings or subgroups.

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Chart 4-B - Detailed Categories for Reporting Functional Expenditures and Employment, by Function Code

This chart provides a listing of functions in order of their function codes. Note that similar functions do not share codes that are close numerically; see Chart 4-A for a listing of functions grouped into related categories.

Code	Item	General	Liquor Stores	Utilities	Insurance Trust
01	Air Transportation (Airports)	Y	N	N	N
02	Space Research and Technology*	Y	N	N	N
03	Miscellaneous Commercial Activities, NEC	Y	N	N	N
04	Correctional Institutions	Y	N	N	N
05	Other Corrections	Y	N	N	N
06	National Defense and International Relations*	Y	N	N	N
12	Elementary and Secondary Education	Y	N	N	N
14	Postal Service*	Y	N	N	N
16	Higher Education Auxiliary Enterprises	Y	N	N	N
18	Other Higher Education	Y	N	N	N
19	Assistance and Subsidies (Education)	Y	N	N	N
20	Veterans' Education Benefits*	Y	N	N	N
21	Other Education	Y	N	N	N
22	Social Insurance Administration	Y	N	N	N
23	Financial Administration	Y	N	N	N
24	Fire Protection	Y	N	N	N
25	Judicial and Legal	Y	N	N	N
26	Legislative	Y	N	N	N
28	Veterans' Health*	Y	N	N	N
29	Central Staff Services	Y	N	N	N
30	General Local Government Support	Y	N	N	N
31	General Public Buildings	Y	N	N	N

32	Other Health	Y	N	N	N
36	Own Hospitals	Y	N	N	N
37	Own Hospitals-Veterans*	Y	N	N	N
38	Other Hospitals	Y	N	N	N
39	Other Hospitals-Veterans*	Y	N	N	N
44	Regular Highways	Y	N	N	N
45	Toll Highways	Y	N	N	N
47	Private Transit Subsidies	Y	N	N	N
50	Housing and Community Development	Y	N	N	N
51	Farm Credit Programs*	Y	N	N	N
52	Libraries	Y	N	N	N
53	Farm Income Stabilization*	Y	N	N	N
54	Other Agriculture	Y	N	N	N
55	Fish and Game	Y	N	N	N
56	Forestry	Y	N	N	N
57	Soil, Water, and Electric Energy Resources*	Y	N	N	N
58	Mineral Resources*	Y	N	N	N
59	Other Natural Resources	Y	N	N	N
60	Parking Facilities	Y	N	N	N
61	Parks and Recreation	Y	N	N	N
62	Police Protection	Y	N	N	N
66	Protective Inspection and Regulation, NEC	Y	N	N	N
67	Federal Categorical Assistance Programs	Y	N	N	N
68	Other Cash Assistance Programs	Y	N	N	N
74	Vendor Payments for Medical Care	Y	N	N	N
75	Vendor Payments for Other Purposes	Y	N	N	N
77	Welfare Institutions	Y	N	N	N
79	Other Public Welfare	Y	N	N	N

80	Sewerage	Y	N	N	N
81	Solid Waste Management	Y	N	N	N
84	Veterans' Bonuses	Y	N	N	N
85	Other Veterans' Services	Y	N	N	N
87	Water Transport and Terminals	Y	N	N	N
89	Other and Unallocable	Y	N	N	N
I89	Interest on General Debt	Y	N	N	N
90	Liquor Stores	N	Y	N	N
91	Water Supply	N	N	Y	N
92	Electric Power	N	N	Y	N
93	Gas Supply	N	N	Y	N
94	Public Mass Transit Systems	N	N	Y	N
X1-	Public Employee Retirement Systems	N	N	N	Y
Y0-	Unemployment Compensation Systems	N	N	N	Y
Y1-	Workers' Compensation Systems	N	N	N	Y
Y2-	Social Security and Medicare Insurances*	N	N	N	Y
Y3-	Veterans' Life Insurance*	N	N	N	Y
Y4-	Railroad Retirement*	N	N	N	Y
Y5-	Other State Insurance Trust Systems	N	N	N	Y

* Federal Government-only code

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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Table 4-1 - Cross-Classification of Revenue, Expenditure, and Debt Codes by Function

This table shows the various revenue, expenditure, and debt codes that correspond to each function, including exhibit codes. Not every code is listed here; some codes are not functional per se (e.g., taxes) while others are broadly functional (e.g., public debt for private purposes and "all other" codes). See description sheets for details.

Function	Revenue Codes	Expenditure Codes	Debt Codes
01	A01, B01	E01, I01, F01, G01, K01, L01, M01, N01, R01	
02		E02, I02, F02, G02, K02, L02, M02	
03	A03	E03, F03, G03, K03	
04		E04, I04, F04, G04, K04	
05		E05, F05, G05, K05, L05, M05, N05	
06	A06	E06, I06, F06, G06, K06, L06, M06	
12	A09, A10, A12, B21*, C21*, D11, D21*	E12, F12, G12, K12, L12, M12, N12, Q12, R12	21F, 24F, 29F, 31F, 34F, 39F, 41F, 44F
14	A14	E14, I14, F14, G14, K14	
16	A16	E16, F16, G16, K16	See function code 21.
18	A18, B21*, C21*, D21*	E18, F18, G18, K18, L18, M18, N18, Q18, R18	See function code 21.
19		E19	
20		E20, I20, F20, G20, K20, L20, M20	
21	A21, B21*, C21*, D21*	E21, I21, F21, G21, K21, L21, M21, N21	19G, 21G, 24G, 29G, 31G, 34G, 39G, 41G, 44G
22	B22	E22, I22, F22, G22, K22, L22, M22	
23		E23, I23, F23, G23, K23, L23, M23, N23	
24		E24, F24, G24, K24, L24, M24	
25		E25, I25, F25, G25, K25, L25, M25, N25	
26		E26, F26, G26, K26	
28		E28, I28, F28, G28, K28, L28, M28	
29		E29, I29, F29, G29, K29, L29, M29, N29	
30	C30	M30, N30, R30	
31		E31, F31, G31, K31	
32	B42*, C42*, D42*	E32, I32, F32, G32, K32, L32, M32, N32, R32	
36	A36*, B42*, C42*, D42*	E36, F36, G36, K36	
37	A36*	E37, I37, F37, G37, K37, L37, M37	

38	B42*, C42*, D42*	E38, I38, F38, G38, K38, L38, M38, N38, R38	
39		E39, I39, F39, G39, K39, L39, M39	
44	A44*, B46*, C46*, D46*	E44, I44, F44, G44, K44, L44, M44, N44, R44	
45	A45*, B46*, C46*, D46*	E45, F45, G45, K45	
47		E47, Z61^	
50	A50, B50, C50, D50	E50, I50, F50, G50, K50, L50, M50, N50, R50	
51		E51, I51, L51, M51	
52		E52, I52, F52, G52, K52, L52, M52, N52, R52	
53	A50, B50, C50, D50	E53, I53, F53, G53, K53, L53, M53	
54	B54,A54	E54, I54, F54, G54, K54, L54, M54, N54, R54	
55	A59*, B59*	E55, F55, G55, K55, M55, N55, R55	
56	A56, B59*	E56, I56, F56, G56, K56, L56, M56, N56, R56	
57	A59*	E57, I57, F57, G57, K57, L57, M57	
58	A59*	E58, I58, F58, G58, K58, L58, M58	
59	A59*,B59*	E59, I59, F59, G59, K59, L59, M59, N59, R59	
60	A60	E60, F60, G60, K60, L60, M60	
61	A61	E61, I61, F61, G61, K61, L61, M61, N61, R61	
62		E62, I62, F62, G62, K62, L62, M62, N62, R62	
66		E66, F66, G66, K66, L66, M66, N66, R66	
67	B79*, C79*	E67, I67, L67, M67, N67, S67	
68	C79*, D79*	E68, M68, N68	
74	B79*, C79*, D79*	E74	
75	B79*, C79*, D79*	E75	
77	B79*, C79*, D79*	E77, F77, G77, K77	
79	B79*, C79*, D79*	E79, I79, F79, G79, K79, L79, M79, N79, R79	
80	A80, B80, C80, D80	E80, F80, G80, K80, L80, M80, N80, R80	
81	A81	E81, F81, G81, K81, L81, M81, N81, R81	
84		E84	
85		E85, I85, F85, G85, K85	
87	A87	E87, I87, F87, G87, K87, L87, M87, N87, R87	
89		E89, I89, J89, F89, G89, K89, L89, M89, N89, R89, S89	
90	A90	E90, F90, G90, K90, Z41^, Z42^, Z43^, Z44^, Z45^, Z46^, Z47^, Z48^	
91	A91, B91, C91, D91	E91, I91, F91, G91, K91, L91, M91, N91, R91	19A, 21A, 24A, 29A, 31A, 34A, 39A, 41A, 44A

92	A92,B92,C92,D92	E92, I92, F92, G92, K92, L92, M92, N92, R92	19B, 21B, 24B, 29B, 31B, 34B, 39B, 41B, 44B
93	A93, B93, C93, D93	E93, I93, F93, G93, K93, L93, M93, N93, R93	19C, 21C, 24C, 29C, 31C, 34C, 39C, 41C, 44C
94	A94, B94, C94, D94	E94, I94, F94, G94, K94, L94, M94, N94, R94	19D, 21D, 24D, 29D, 31D, 34D, 39D, 41D, 44D
X1-	X01, X02, X03, X04^, X05, X06^, X08, X99^	X11, X12, X14^	
Y0-	Y01, Y02, Y04, Y99^	Y05, Y06	
Y1-	Y10^, Y11, Y12	Y14, Y15^	
Y2-	Y20, Y22^	Y25	
Y3-	Y31, Y32^	Y34	
Y4-	Y41, Y42^	Y45	
Y5-	Y50^, Y51, Y52	Y53, Y54^	

* Multi-Functional Code ^Exhibit Code

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 01

NAME: Air Transportation (Airports)

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Transportation

DEFINITION: Provision, operation, construction, and support of airport facilities serving the public-at-large on a scheduled or unscheduled basis; and the regulation of the airline industry.

EXAMPLES: Publicly-operated airfields and related facilities (runways, terminals, control towers, maintenance facilities, and the like); intergovernmental payments for construction, operation, or support of publicly-owned airports; support of private airports; Federal Aviation Administration (FAA); airport police if either an integral part of the airport authority or a payment to regular police agency (see Other Notes below).

EXCLUSIONS: Purchase and operation of government-owned aircraft--e.g., police helicopters (report at function involved); state civil air patrol or militia (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) Includes publicly-owned airports even if no scheduled airlines service it or if its clientele consists of private pilots and aircraft. (2) For leased facilities include government's expenditures and employees and exclude the lessees' expenditures and contractual employment. (3) Report payments by an airport authority to a regular police department of the same government at L01 and deduct an equal amount from Police Protection, code E62. The rationale for this procedure is that the primary function involved is air transportation.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E01 Current Operations	Y	Y	Y	Y	Y	Y
I01 Assistance and Subsidies	Y	N	N	N	N	N
F01 Construction	Y	Y	Y	Y	Y	Y
G01 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K01 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L01 State	Y	N	N	Y	Y	Y
M01 Locals, NEC	Y	Y	Y	Y	Y	Y
N01 General Purpose Locals	N	Y	N	N	N	N
R01 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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FUNCTION CODE: 02

NAME: Space Research and Technology (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Selected Federal Programs

DEFINITION: Federal Government activities for research, development, applications, and support in the areas of aeronautics and space transportation, sciences, and technology.

EXAMPLES: Comprises activities of the National Aeronautics and Space Administration (NASA) except payments to public and private universities for scientific research.

EXCLUSIONS: Department of Defense research and other activities related to missiles, satellites, space weapons, etc. (report at National Defense and International Relations, code 06); NASA payments to public and private universities for scientific research (report at Other Education, code 21).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E02 Current Operations	Y	N	N	N	N	N
I02 Assistance and Subsidies	Y	N	N	N	N	N
F02 Construction	Y	N	N	N	N	N
G02 Land & Existing Structures	Y	N	N	N	N	N
K02 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L02 State	Y	N	N	N	N	N
M02 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 03

NAME: Miscellaneous Commercial Activities, NEC

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* | |

PUBLICATION CATEGORIES: General Government, NEC

DEFINITION: Provision and operation of publicly-owned commercial facilities not classified under particular functions or utilities.

EXAMPLES: Markets; cemeteries; New Orleans public belt railroad and passenger terminal; the Bank of North Dakota; North Dakota Mill and Elevator Association; cement plants; hail and disaster insurance systems; the Alaska Railroad; and the like.

EXCLUSIONS: Public utilities (use Utilities codes 91, 92, 93, and 94); sewerage systems (report at Sewerage, code 80); public hospitals (report at Own Hospitals, code 36); parks and recreational facilities (use code 61); dormitories, cafeterias, bookstores, and other auxiliary enterprises connected with institutions of higher education (for state governments, use code 16 and for local governments, use code 18); nursing homes (report at Public Welfare, codes 77/79); public airports (use code 01); and other commercial-type activities classifiable in particular functions.

REFERENCES: - To be added later -

OTHER NOTES: (1) This function includes direct expenditures only--report any intergovernmental outlays and all employment data at Other and Unallocable, code 89. (2) Effective with 1977 data, state government utility expenditures were removed from this category and reclassified at the Utility functions.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E03 Current Operations	N	Y	Y	Y	Y	N
F03 Construction	N	Y	Y	Y	Y	N
G03 Land & Existing Structures	N	Y	Y	Y	Y	N
K03 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 04

NAME: Correctional Institutions

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Public Safety; Corrections

DEFINITION: Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults or juveniles adjudicated delinquent or in need of supervision, and for the detention of adults and juveniles charged with a crime and awaiting trial.

EXAMPLES: Prisons; reformatories; jails; houses of corrections; penitentiaries; correctional farms; workhouses; reception centers; diagnostic centers; industrial schools; training schools; detention centers; multi-institutional programs and administration; education, training, and health care programs devoted to inmates even if recorded under an administrative unit of a corrections agency; hospitals for the criminally insane IF operated by a corrections agency; and these types of facilities IF residential: work release units, halfway houses, and community corrections centers. For prison industries include only amounts involved in the manufacture, sale, and distribution of articles or services for resale or use outside the government involved.

EXCLUSIONS: Payments to other governments for care of prisoners (report at Other Corrections, code 05); police "lockups" or jails holding people awaiting arraignment (report at Police Protection, code 62); nonresidential facilities (use code 05); any identifiable costs of products or allocable value of prison labor used by other agencies of same government (report at function involved); hospitals for criminally insane operated by mental health or hospital agency (report at Own Hospital, code 36).

REFERENCES: - To be added later -

OTHER NOTES: 1) This function applies solely to Federal and state government expenditures; report any related local expenditures and all employment data at Other Corrections, code 05. (2) Include only facilities operated by the government concerned. (3) Previous definitions said to exclude jails holding persons awaiting trial or serving short-term sentences and to report them as a police protection activity. The definition stated here is not a revision but recognition that those very types of facilities are the primary function of local jails and have always been classified as a correctional activity. (4) Refer to dependent agency checklists for state government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E04 Current Operations	Y	Y	N	N	N	N
I04 Assistance and Subsidies	Y	N	N	N	N	N
F04 Construction	Y	Y	N	N	N	N
G04 Land & Existing Structures	Y	Y	N	N	N	N
K04 Equipment	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 05

NAME: Other Corrections

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Public Safety; Corrections

DEFINITION: Correctional activities other than Federal and state residential institutions or facilities described under Correctional Institutions, local government correctional activities (residential or other), and intergovernmental expenditure for corrections.

EXAMPLES: Probation offices, whether operated by courts or correctional agencies, boards of parole, boards of pardon, and the like; noninstitutional activities such as administration of a correctional agency, training of correctional employees, and nonresidential halfway houses and community corrections centers. For local governments includes residential facilities described under Correctional Institutions, code 04.

EXCLUSIONS: Supervision of individual Federal or state correctional institutions (use code 04); Federal and state programs strictly devoted to inmates of its institutions (training, education, rehabilitation, health care, etc.) even if recorded under an administrative unit of a corrections agency--e.g., Director's Office (use code 04).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report all employment data for both institutional and other corrections here. (2) Exercise care when recording Federal or state construction expenditures for corrections reported under an administrative unit (e.g., Director's Office, Division of Planning). Construction outlays for noninstitutional activities are generally quite small; thus, such amounts should often be classified at Correctional Institutions, code 04, instead of Other Corrections. (3) Refer to dependent agency checklists for large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E05 Current Operations	Y	Y	Y	Y	Y	N
F05 Construction	Y	Y	Y	Y	Y	N
G05 Land & Existing Structures	Y	Y	Y	Y	Y	N
K05 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L05 State	Y	N	N	Y	Y	N
M05 Locals, NEC	Y	Y	Y	Y	Y	N
N05 General Purpose Locals	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Classification Manual Function 05

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 06

NAME: National Defense and International Relations

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Selected Federal Programs

DEFINITION: Federal Government activities to protect the United States and its allies from foreign aggression, to maintain military capabilities for deterring war, to protect and advance its interests in international affairs, and to provide military, economic, and humanitarian aid to other nations.

EXAMPLES: Comprises primarily the Departments of Defense, Energy (part), and State as well as such agencies as U.S. Information Agency, Agency for International Development (AID), Peace Corps, Export-Import Bank, and International Monetary Fund. Activities covered include the military services, National Guard and Reserves forces, intelligence agencies, military procurement, defense research and evaluation, military housing, and selective service system; outlays of the Military Retirement Fund; conduct of diplomatic and consular relations, payments to international organizations like the United Nations, and international communication, education, and cultural activities; military assistance; foreign aid for economic support, functional development, and humanitarian assistance; Food for Peace (PL 480 Food Aid) and Foreign Agriculture Service; atomic energy defense research, development, and production.

EXCLUSIONS: Military and economic loans to other countries (except "forgiven loans"); Soldiers' and Airmen's Home (report at Other Public Welfare, code 79); payments to states for defense activities (report at Other and Unallocable, code 89); tuition payments for training (report at Other Education, code 21); Army Corps of Engineers (allocate among codes 57, 87, and 89); Department of Energy other than atomic defense activities (report balance at Soil, Water, and Electric Energy Resources, code 57); state-local militia, civil air patrol, civil defense, and other defense-related activities (use code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to the Federal Government; report any related state or local government activities at code 89. (2) Report military service academies, such as West Point, here rather than at Education.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E06 Current Operations	Y	N	N	N	N	N
I06 Assistance and Subsidies	Y	N	N	N	N	N
F06 Construction	Y	N	N	N	N	N
G06 Land & Existing Structures	Y	N	N	N	N	N
K06 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L06 State	Y	N	N	N	N	N
M06 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 12

NAME: Elementary and Secondary Education

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: Operation, maintenance, and construction of public schools and facilities for elementary and secondary education (kindergarten through high school), vocational-technical education, and other educational institutions except those for higher education, whether operated by independent governments (school districts) or as integral agencies of state, county, municipal, or township governments; and financial support of public elementary and secondary schools.

EXAMPLES: Instructional, support, and auxiliary services operated through school systems (school lunch, student activities, community services, pupil transportation, health services, guidance counseling, and the like); administration and supervision of school systems; special education, classes for the handicapped, and vocational education provided through school systems; libraries operated by public schools; and plant maintenance and operation. For state governments, includes payments in support of local school systems as well as direct expenditures on their behalf (e.g., for construction of school buildings, purchase of textbooks and other instructional materials, acquisition and operation of school buses, and other local school activities).

EXCLUSIONS: Institutions of higher education (use codes 16 and 18); schools for the blind, deaf, or handicapped (if primarily for training and education, report at Other Education, code 21; if primarily for physical rehabilitation and care, report at Hospitals, codes 36/38); state aid to private schools (report at Educational Assistance and Subsidies, code 19); state adult, vocational, and special education programs operated outside school systems (use code 21). For state governments also exclude administrative expenses of school building agencies and supervision of local public and private elementary-secondary education (use code 21).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E12 Current Operations	N	Y	Y	Y	Y	Y
F12 Construction	N	Y	Y	Y	Y	Y
G12 Land & Existing Structures	N	Y	Y	Y	Y	Y
K12 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L12 State	N	N	N	Y	Y	N
M12 Locals, NEC	N	Y	Y	Y	Y	Y
N12 General Purpose Locals	N	Y	N	N	N	N
Q12 School Districts	N	Y	N	N	N	N
R12 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 14

NAME: Postal Service (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Selected Federal Programs

DEFINITION: Activities of the U.S. Postal Services (USPS).

EXAMPLES: Includes all postal activities on a gross reported basis (i.e., without deducting postal fees and charges).

EXCLUSIONS: Subsidies to airlines (report at Air Transportation, code 01).

REFERENCES: - To be added later -

OTHER NOTES: The former cabinet-level Post Office Department became an independent Federal corporation and renamed the U.S. Postal Service on July 1, 1971 as a result of the Postal Reorganization Act of 1970 (P.L. 91-375).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E14 Current Operations	Y	N	N	N	N	N
I14 Assistance and Subsidies	Y	N	N	N	N	N
F14 Construction	Y	N	N	N	N	N
G14 Land & Existing Structures	Y	N	N	N	N	N
K14 Equipment	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 16

NAME: Higher Education Auxiliary Enterprises

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Education Services; Education; Institutions of Higher Education

DEFINITION: Activities and facilities connected with a state institution of higher education providing supplementary services to students, faculty or staff, and which are self-supported (wholly or largely through charges for services) and operated on a commercial basis.

EXAMPLES: Dormitories; cafeterias; bookstores; athletic facilities, contests, or events; student activities; lunch rooms; student health services; college unions; college stores, barber shops, and the like.

EXCLUSIONS: Hospitals operated by medical schools (report at Own Hospitals, code 36); agricultural extension services (report at Other Agriculture, code 54).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report expenditures on a gross basis without deduction for related revenue from charges. (2) Report any employment data related to these activities at Other Higher Education, code 18. (3) This function applies solely to state governments; report auxiliary enterprises associated with local institutions of higher education at code 18. (4) Refer to dependent agency checklists for state government institutions included in function codes 16 and 18.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E16 Current Operations	N	Y	N	N	N	N
F16 Construction	N	Y	N	N	N	N
G16 Land & Existing Structures	N	Y	N	N	N	N
K16 Equipment	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 18

NAME: Other Higher Education

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Education Services; Education; Institutions of Higher Education

DEFINITION: Degree-granting institutions (associate, bachelor, master, or doctorate) operated by state or local governments which provide academic training beyond the high school (grade 12) level, other than for state-operated auxiliary enterprises.

EXAMPLES: Junior colleges; community colleges; universities; law schools; medical and nursing schools; agricultural colleges; land grant institutions; engineering schools; and other institutions granting postsecondary degrees. Includes all related activities for instruction, research, public service (except agricultural extension services), academic support, libraries, student services (other than state self-supporting enterprises), administration, and plant maintenance.

EXCLUSIONS: Dormitories, bookstores, cafeterias, and other commercial-type services of state institutions (report at Auxiliary Enterprises, code 16); training academies or programs which do not confer college-level degrees (e.g., police academies); state vocational-technical schools which award certificates equal to less than 2-years of college (report at Other Education, code 21); hospitals for general public operated by universities (report at Own Hospitals, code 36); agricultural experiment stations, farms, and extension services (report at Natural Resources, codes 54/59); state scholarships and fellowships awarded to students (report at Educational Assistance and Subsidies, code 19); state aid to or in support of private colleges (use code 19); state administration of school building authorities (use code 21); Federal military academies such as West Point (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: (1) Finance data for both codes 16 and 18 are obtained largely through the Integrated Postsecondary Education Data Survey (IPEDS) conducted by the US Department of Education in agreement with the Census Bureau. (2) Report employment data for the instructional staff only of university hospitals and agricultural experiment stations here. (3) Refer to dependent agency checklists for state and large city and county government institutions included in function codes 16 and 18.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E18 Current Operations	N	Y	Y	Y	Y	N
F18 Construction	N	Y	Y	Y	Y	N
G18 Land & Existing Structures	N	Y	Y	Y	Y	N
K18 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L18 State	N	N	N	Y	Y	N
M18 Locals, NEC	N	Y	Y	Y	Y	N
N18 General Purpose Locals	N	Y	N	N	N	N
Q18 School Districts	N	Y	N	N	N	N
R18 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	N	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 19

NAME: Assistance and Subsidies (Education)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: State government direct cash payments to individuals for tuition, scholarships, and other financial aid to meet educational expenses (other than loans), whether based on academic merit, financial need, athletic ability, or educational disadvantage; and direct cash subsidies to private schools and colleges.

EXAMPLES: Scholarships (including those for specific areas of study, such as medicine or dentistry); fellowships; tuition or fee aid, credits, waivers, remissions, etc.; payments under Federal aid programs, such as State Student Incentive Grants (SSIG), and Supplemental Educational Opportunity Grants (SEOG); outright grants; trainee stipends; student prizes; state veterans educational opportunity grants; financial aid to private or parochial schools and colleges.

EXCLUSIONS: Pell Grants passed through state institutions (treat as direct Federal aid to student--i.e., as an agency transaction); student loan programs; college work-study awards or other payments under programs where recipient must provide services to the educational institution, such as teaching undergraduate students (report at Other Higher Education, code 18); Federal Government education benefits to veterans, former military personnel, or eligible dependents (report at Veterans' Education Benefits, code 20).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state governments; report any Federal cash assistance payments at either Veterans' Education Benefits, code I20, or Other Education, code I21, and any related local cash assistance payments at Other Higher Education, code E18. (2) Data on direct cash payments made by institutions themselves are collected through the Integrated Postsecondary Education Data Survey (IPEDS); data on direct cash payments made by other agencies (e.g., state scholarship commissions or boards of higher education) are obtained from other sources. (3) Report any employment data related to these payments at code 21.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E19 Assistance and Subsidies	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 20

NAME: Veterans' Education Benefits (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: Federal Government direct payments to or on behalf of veterans, former military personnel, and their eligible dependents for education and training purposes and intergovernmental aid in support of state and local government veterans educational benefits programs.

EXAMPLES: Veterans readjustment benefits for education and training; educational assistance under various "GI Bills"; All Volunteer Force Education Assistance; Post-Vietnam Era Education Program payments.

EXCLUSIONS: Loans to veterans for education and training (nonexpenditures); distribution of funds from the Post-Vietnam Era Veterans Education Trust Fund which represents repayments of voluntary contributions by eligible military personnel during their service (report at Other Education, code 21); tuition payments for training by Department of Defense for active personnel (use code 21).

REFERENCES: - To be added later -

OTHER NOTES: 1) The benefit programs cited above are administered by the U.S. Department of Veterans Affairs although some are funded by the Department of Defense. (2) This function applies solely to the Federal Government; report any state government direct cash payments to veterans for tuition, scholarships, or other educational assistance at Educational Assistance and Subsidies, code 19, and any such local government assistance at Other Higher Education, code 18.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E20 Current Operations	Y	N	N	N	N	N
I20 Assistance and Subsidies	Y	N	N	N	N	N
F20 Construction	Y	N	N	N	N	N
G20 Land & Existing Structures	Y	N	N	N	N	N
K20 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L20 State	Y	N	N	N	N	N
M20 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 21

NAME: Other Education

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: State government special programs and institutions primarily for training and education (rather than care) of the blind, deaf, or other handicapped; programs for adult, vocational, or special education that operate outside school systems; and educational activities not assignable to other education functions.

EXAMPLES: State schools for the blind, visually impaired, deaf, or other handicapped; adult education and vocational rehabilitation and education not provided by school systems; technical or vocational-technical schools which award certificates equal to less than two years of college; overall supervision of and general services to local elementary and secondary schools, public or private; administration of state education activities; costs not allocable between elementary-secondary and higher education, such as paying fringe benefit costs of employees of local schools and state colleges; administration of state school building authorities.

EXCLUSIONS: Institutions for blind, deaf, or other handicapped that are primarily for physical rehabilitation and care (report at Hospitals, code 36/38); direct payments on behalf of local schools, such as for textbooks, purchase of buses, and construction of school buildings (report at Elementary and Secondary Education, code 12); state intergovernmental aid to support local school districts or dependent public school systems (use code 12); administration of state institutions of higher education (report at Other Higher Education, code 18).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies only to Federal and state governments and to special district government employment. For the Federal Government, it represents all education expenditures except veterans' benefits (code 20). (2) Report any related local data at either code 12 or 18. (3) Refer to dependent agency checklists for state government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E21 Current Operations	Y	Y	N	N	N	N
I21 Assistance and Subsidies	Y	N	N	N	N	N
F21 Construction	Y	Y	N	N	N	N
G21 Land & Existing Structures	Y	Y	N	N	N	N
K21 Equipment	Y	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
L21 State	Y	N	N	N	N	N
M21 Locals, NEC	Y	Y	Y	N	N	N
N21 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	N	N	N	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 22

NAME: Social Insurance Administration

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Social Services and Income Maintenance

DEFINITION: Administration of unemployment compensation systems, public employment services, and the Federal Social Security, Medicare, and Railroad Retirement trusts.

EXAMPLES: Unemployment compensation, unemployment insurance, and equivalent agencies involved in administering the cooperative Federal-state unemployment compensation system; associated public employment, job services, employment services, and other agencies providing job placement, counseling, veterans readjustment allowances, or related services; and determination of eligibility for disability benefits under Federal Social Security (Old-Age and Survivors Insurance and Disability Insurance) and Medicare (Hospital Insurance and Supplementary Medical Insurance). For the Federal Government also includes administration of Social Security, Medicare, and Railroad Unemployment and Retirement programs; and payments to state governments for administering unemployment compensation, job services, and disability determination programs.

EXCLUSIONS: Benefits paid under these programs (report at appropriate insurance trust code); administration of public employee retirement, workers' compensation, or miscellaneous insurance trusts (report at Financial Administration, code 23); administration of Federal Supplemental Security program, or SSI (report at Other Public Welfare, code 79); activities funded by Federal Job Training Partnership Act (JTPA) monies channeled through public employment offices (report at function involved).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report intergovernmental expenditures here only for the Federal Government; report any state government intergovernmental payments at Other and Unallocable, code 89. (2) Because of its unique position as a city-cum-state, Washington DC is the only local government to report data at this function. (3) This function is titled Employment Security Administration when applied just to state and local governments.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E22 Current Operations	Y	Y	Y	N	N	N
I22 Assistance and Subsidies	Y	N	N	N	N	N
F22 Construction	Y	Y	Y	N	N	N
G22 Land & Existing Structures	Y	Y	Y	N	N	N
K22 Equipment	Y	Y	Y	N	N	N
INTERGOVERNMENTAL, TO:						
L22 State	Y	N	N	N	N	N
M22 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 23

NAME: Financial Administration

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Officials and central staff agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other finance activities.

EXAMPLES: Auditor, comptroller, treasurer, office of the finance director, and other central accounting, budgeting, and purchasing offices; tax administration, assessment, billing, and collection; custody and disbursement of funds; revenue collection activities like tax sales, tax litigation, and charges of depositories; state supervision of local finances; management of debt and of investments (including that of own utilities); cost of insurance for issuing debt; administration of employee-retirement, workers' compensation, and state other insurance trust funds; lottery administrative costs (equal to amount coded Z53); licensing and tax collection activities of motor vehicle departments; distinctive tax collection activities of regulatory agencies; central data processing centers; and other finance activities not recorded elsewhere. For Federal Government also includes Federal Reserve System and Bureau of Engraving and Printing and U.S. Mint (Department of the Treasury).

EXCLUSIONS: Internal financial management activities of functional agencies (report at function of agency involved); administration of unemployment compensation systems and of Federal Social Security and Railroad Retirement Trust Funds (report at Social Insurance Administration, code 22); benefits paid from employee retirement, workers' compensation, and state other insurance trusts (report at appropriate insurance trust code); activities of motor vehicle departments other than licensing (report at Protective Inspection and Regulation, NEC, code 66); installation and maintenance of local government parking meters (report at Parking Facilities, code 60); purchase and maintenance of real property held for investment (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E23 Current Operations	Y	Y	Y	Y	Y	N
I23 Assistance and Subsidies	Y	N	N	N	N	N
F23 Construction	Y	Y	Y	Y	Y	N
G23 Land & Existing Structures	Y	Y	Y	Y	Y	N
K23 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L23 State	Y	N	N	Y	Y	N
M23 Locals, NEC	Y	Y	Y	Y	Y	N
N23 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 24

NAME: Fire Protection

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Public Safety

DEFINITION: Prevention, avoidance, and suppression of fires and provision of ambulance, medical, rescue, or auxiliary services provided by fire protection agencies.

EXAMPLES: Regular fire departments; financial, technical, and operational support of volunteer fire forces; fire hydrant charges; rescue squads; fire inspection, investigation, and regulation; fire marshals; fire prevention education; fire suppression training; auxiliary services; fire stations, buildings, and other facilities used exclusively for fire protection purposes; and these activities IF handled by a fire department: ambulances, emergency medical technicians (EMTs), paramedic squads, and arson investigation. Also include any identifiable amounts for services rendered by other agencies of the same government for fire protection or suppression, such as provision of water by water supply utility.

EXCLUSIONS: Forest-fire protection and suppression (report Federal and state expenditure at Forestry, code 56, and local amounts at Other Natural Resources, code 59); ambulances, emergency medical technicians, and paramedic squads handled by non-fire departments (report at Health, code 32).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, the treatment of ambulance and emergency medical services was clarified to include it here only if handled by a fire protection agency. (2) This function applies solely to local governments; report any related Federal and state government data at Other and Unallocable, code 89, except forest fire protection and suppression as described under the Exclusions section. (3) For employment, treat volunteer fire fighters remunerated on a "per fire" or other such basis as part-time employees.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E24 Current Operations	N	N	Y	Y	Y	Y
F24 Construction	N	N	Y	Y	Y	Y
G24 Land & Existing Structures	N	N	Y	Y	Y	Y
K24 Equipment	N	N	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L24 State	N	N	N	Y	Y	Y
M24 Locals, NEC	N	N	Y	Y	Y	Y
EMPLOYMENT DATA	N	N	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 25

NAME: Judicial and Legal

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Courts (criminal and civil) and activities associated with courts, legal services, and legal counseling of indigent or other needy persons.

EXAMPLES: Criminal and civil courts of limited and general jurisdiction; appellate courts; juries, court reporters, witness fees, and law libraries; medical and social service activities of courts (except probation); court activities of sheriff offices (bailiffs or "civil" functions); registers of wills and other probate activities; legal departments, general counsels, solicitors, prosecuting and district attorneys; attorneys providing government-wide services; public defenders; payments for court-appointed lawyers; indigent defense; and contributions to legal aid societies.

EXCLUSIONS: Probation (report at Other Corrections, code 05); judgments and claims and crime victim compensation or reparation (report at Other and Unallocable, code 89); boards of appeal for zoning, tax assessment, workers' compensation, or other nonjudicial areas adjudication related strictly to administrative rule-making; "judges" which are administrative or executive positions (report at Central Staff Services, code 29).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1982 data, this category was expanded (a) from court activities only to also encompass legal services and public defense, formerly classed under Central Staff Services, code 29, and Other Public Welfare, code 79, respectively, and (b) to cover all general purpose governments instead of states and large cities and counties. (2) Exclude from employment data private attorneys on retainer and court-appointed private counsel.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E25 Current Operations	Y	Y	Y	Y	Y	N
I25 Assistance and Subsidies	Y	N	N	N	N	N
F25 Construction	Y	Y	Y	Y	Y	N
G25 Land & Existing Structures	Y	Y	Y	Y	Y	N
K25 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L25 State	Y	N	N	Y	Y	N
M25 Locals, NEC	Y	Y	Y	Y	Y	N
N25 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 26

NAME: Legislative

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Legislative bodies and related activities involved in the making, enacting, and repeal of laws.

EXAMPLES: U.S. Congress; state legislatures; research and investigative agencies and committees directly responsible to the legislature.

EXCLUSIONS: Major agencies within the legislative branch operating autonomously and having a specific function (e.g., report U.S. Library of Congress at Libraries, code 52, and the U.S. General Accounting Office (GAO) at Financial Administrative, code 23).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal and state government expenditures; report any related local expenditure and all employment data at Central Staff Services, code 29. (2) This function includes direct expenditures only--report any intergovernmental outlays at code 29.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E26 Current Operations	Y	Y	N	N	N	N
F26 Construction	Y	Y	N	N	N	N
G26 Land & Existing Structures	Y	Y	N	N	N	N
K26 Equipment	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 28

NAME: Veterans' Health (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance Health

DEFINITION: Federal Government provision of health care services to veterans other than for hospital care.

EXAMPLES: Comprises health care activities of the U.S. Department of Veterans Affairs (VA) for: veterans outpatient medical and dental care; veterans medical, rehabilitation, and prosthetic research; payments to private physicians and dentists for medical care provided to veterans.

EXCLUSIONS: Inpatient health care services at VA hospitals (report at Own Hospitals-Veterans, code 37); payments for health care for veterans in other public or private hospitals (report at Other Hospitals-Veterans, code 39); Department of Defense health care services for active or retired military personnel (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to the Federal Government; report any related state or local government expenditure and employment data at Other Health, code 32.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E28 Current Operations	Y	N	N	N	N	N
I28 Assistance and Subsidies	Y	N	N	N	N	N
F28 Construction	Y	N	N	N	N	N
G28 Land & Existing Structures	Y	N	N	N	N	N
K28 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L28 State	Y	N	N	N	N	N
M28 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 29

NAME: Finance - Central Staff Services ;
Employment - Central Administration

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Government-wide executive, administrative, and staff service agencies other than financial, judicial, legal, and Federal or state legislative activities.

EXAMPLES: Office of the chief executive, mayor, city manager, county administrator; central personnel administration; overall planning and zoning; clerk's office, recorder, and general public reporting; central staff executive and administrative agencies. For local governments also includes legislative activities such as city or county council, board of supervisors, commissioners, etc.

EXCLUSIONS: Planning activities limited to a specific function and internal control or administrative activities of functional agencies (report at function of agency involved); conduct of elections (report at Other and Unallocable, code 89); central finance agencies and data processing centers (report at Financial Administration, code 23); multi-purpose public buildings and related services (report at General Public Buildings, code 31); clerk of court and other judicial recording activities (report at Judicial and Legal, code 25).

REFERENCES: - To be added later -

OTHER NOTES: Effective with 1982 data, legal activities formerly included here were reclassified at Judicial and Legal, code 25.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E29 Current Operations	Y	Y	Y	Y	Y	N
I29 Assistance and Subsidies	Y	N	N	N	N	N
F29 Construction	Y	Y	Y	Y	Y	N
G29 Land & Existing Structures	Y	Y	Y	Y	Y	N
K29 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L29 State	Y	N	N	Y	Y	N
M29 Locals, NEC	Y	Y	Y	Y	Y	N
N29 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 30

NAME: General Local Government Support

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: General Government, NEC

DEFINITION: State government intergovernmental payments to local governments that are unrestricted as to the function or purpose for which they may be spent.

EXAMPLES: State-collected taxes shared with localities, usually on a formula basis (e.g., taxes on general sales, cigarettes, income, etc.); distribution of profits from alcoholic beverage monopolies; payments-in-lieu-of-taxes; per capita aid; revenue sharing programs; general municipal or county aid unrestricted in its uses (e.g., distributed on basis of population); amounts to reimburse local units for property tax relief, homestead exemptions, and other tax losses; and state redistribution of Federal grazing fees.

EXCLUSIONS: Aid or grant programs that apply distinctively either to school districts (report at the appropriate Education function, codes 12-21) or to single-purpose special districts--e.g., drainage districts, road districts, etc. (report at function involved); state taxes collected by local governments and retained as a fee or for other purposes (treat as tax revenue of local government).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state intergovernmental expenditures; report any related direct costs and all employment data for the administration of these programs according to the function of the distributing agency. (2) Report any comparable Federal or local intergovernmental expenditure data at Other and Unallocable, code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES:	Federal	State	D.C.	Large City-County	Other Local	Special District
INTERGOVERNMENTAL, TO:						
M30 Locals, NEC	N	Y	N	N	N	N
N30 General Purpose Locals	N	Y	N	N	N	N
R30 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 31

NAME: General Public Buildings

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Construction, equipping, maintenance, and operation of general public buildings not related to specific functions or agencies.

EXAMPLES: Courthouses (i.e., general county offices buildings), city halls, multi-purpose office buildings and annexes; and lighting, janitorial, custodial, and other services furnished for general public buildings.

EXCLUSIONS: School buildings, police stations, firehouses, libraries, institutional buildings, jails, hospitals, courthouses that hold only courts and related judicial agencies, etc. (report at function involved to the extent practicable).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state and local government expenditures; report any related Federal expenditure and all employment data at Other and Unallocable, code 89. (2) This function includes direct expenditures only--report any intergovernmental outlays at code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E31 Current Operations	N	Y	Y	Y	Y	N
F31 Construction	N	Y	Y	Y	Y	N
G31 Land & Existing Structures	N	Y	Y	Y	Y	N
K31 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 32

NAME: Other Health

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Health

DEFINITION: Provision of services for the conservation and improvement of public health, other than hospital care, and financial support of other governments' health programs.

EXAMPLES: Public health administration, laboratories, public education, vital statistics, research, and other general health activities; categorical health programs (e.g., control of cancer, TB, socially transmitted diseases, mental illness, etc. and maternal and child health care); health-related inspection and regulation (e.g., inspection of restaurants, water supplies, food handlers, nursing homes, etc.); community and visiting nurses; immunization programs; out-patient health clinics; regulation of air and water quality, sanitary engineering, and other environmental health activities; rabies and animal control; abatement of mosquitoes, rodents, and other vermin; ambulance and emergency medical services ONLY IF handled separately from fire department; alcohol and drug abuse prevention and rehabilitation; school health services provided by a health agency; activities funded by Federal W.I.C. funds--Women, Infants, and Children. For Federal Government also includes Food and Drug Administration and Environmental Protection Agency (except sewerage construction grants).

EXCLUSIONS: Vendor payments for medical appliances, supplies, or services under public assistance programs (use code E74); examination and licensing of health-related professions--e.g., doctors, nurses, and barbers (report at Protective Inspection and Regulation, NEC, code 66); activities related to agricultural standards or protection of agricultural products from disease (report at Other Agriculture, code 54); operation or construction of nursing homes (report at Public Welfare, codes 77/79); vocational rehabilitation (report at Education, codes 18/21); coroners and crime labs (report at Police Protection, code 62). For Federal Government exclude veterans' medical care (report at Veterans' Health, code 28).

REFERENCES: - To be added later -

OTHER NOTES: Effective with 1988 data, the classification of the following items was clarified: report nursing homes (except inspection of) at Public Welfare and ambulance services at Health only if latter are not organized under a fire department.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E32 Current Operations	Y	Y	Y	Y	Y	Y
I32 Assistance and Subsidies	Y	N	N	N	N	N
F32 Construction	Y	Y	Y	Y	Y	Y
G32 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K32 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L32 State	Y	N	N	Y	Y	Y
M32 Locals, NEC	Y	Y	Y	Y	Y	Y
N32 General Purpose Locals	N	Y	N	N	N	N

R32 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 36

NAME: Own Hospitals (except Federal Veterans)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals other than Federal Veterans

DEFINITION: Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of handicapped (rather than education) which are directly administered by a government, including those operated by public universities. Also covers direct payments for acquisition or construction of hospitals whether or not the government will operate the completed facility.

EXAMPLES: Government-operated general hospitals; institutions for the custody, treatment, or general care of the mentally insane or defective, feeble-minded, mentally retarded, or emotionally disturbed; TB sanatoria, maternity and children hospitals, orthopedic hospitals, and hospitals for chronic diseases; institutions for care and treatment of blind, deaf, developmentally disabled, or other special classes of handicap; hospitals associated with university medical schools (including paid student help).

EXCLUSIONS: Nursing homes (or other welfare institutions) not directly associated with a public hospital (report at Public Welfare, codes 77/79); state schools for blind, deaf, or other handicapped primarily for education and training (report at Other Education, code 21); hospitalization of persons in other public or private hospitals (report at Other Hospitals, codes 38/39); payments to private vendors for medical care under welfare programs (use code E74); support of other public or private hospitals (use code 38); infirmaries serving particular institutions, like college infirmaries and prison hospitals (report at function involved); hospitals for criminally insane operated by corrections agency (report at Correctional Institutions, code 04); payments to or employment of private corporations which lease and operate government-owned hospitals (for payments, use code 38); instructional staff of medical school hospitals (report at Other Higher Education, code 18); veterans hospitals operated by U.S. Veterans Administration (report at Own Hospitals-Veterans, code 37).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report public hospital expenditures from Federal Medicaid funds here. (2) Effective with 1985 data, the following four state-only categories were consolidated into this single function due to the growing difficulty of distinguishing them: Regular Mental Hospitals, Other Mental Hospitals, General Hospitals, and Own Hospitals, NEC. (3) Refer to dependent agency checklists for state and large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E36 Current Operations	Y	Y	Y	Y	Y	Y
F36 Construction	Y	Y	Y	Y	Y	Y
G36 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K36 Equipment	Y	Y	Y	Y	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 37

NAME: Own Hospitals-Veterans (Federal Only)

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals Federal Veterans

DEFINITION: Hospital facilities providing medical care to veterans and institutions primarily for the care and treatment of service-connected disabilities and which are directly administered by the Federal Government.

EXAMPLES: Comprises hospitals and related medical facilities operated by the U.S. Department of Veterans Affairs (VA).

EXCLUSIONS: Payments to other hospital facilities (public or private) for medical care of veterans (report at Other Hospitals-Veterans, code 39); VA outpatient medical care (report at Veterans Health, code 28); veterans medical and prosthetic research (use code 28); domiciliary medical care and contract nursing home care (report at Other Public Welfare, code 79); health training and education (report at Other Education, code 21); hospitals operated by the Department of Defense (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to the Federal Government; report any state-operated veterans hospitals at Own Hospitals, code 36.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E37 Current Operations	Y	N	N	N	N	N
I37 Assistance and Subsidies	Y	N	N	N	N	N
F37 Construction	Y	N	N	N	N	N
G37 Land & Existing Structures	Y	N	N	N	N	N
K37 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L37 State	Y	N	N	N	N	N
M37 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 38

NAME: Other Hospitals (except Federal Veterans)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals Other than Federal Veterans

DEFINITION: Provision of hospital care in other hospitals (public or private) and support of other public and private hospitals.

EXAMPLES: Hospitalization of persons in other public or private hospitals, except payments made under public welfare programs; financial support of other public or private hospitals, including construction; payments to private corporations who lease and operate government-owned hospitals; construction of hospitals to be leased or turned over to others to operate IF government actually supervises of controls their construction.

EXCLUSIONS: Payments to private vendors for hospital care administered as part of public medical assistance programs (report at Vendor Payments for Medical Care, code E74); payments to public hospitals by other agencies of same government (internal transfers); payments for medical care in nursing homes or other welfare institutions unless facility is associated with a hospital (report at Public Welfare, codes 77/79); U.S. Department of Veterans Affairs payments for contractual hospital care (report at Other Veterans' Hospitals, code 39).

REFERENCES: - To be added later -

OTHER NOTES: No employment data are associated with this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E38 Current Operations	Y	Y	Y	Y	Y	N
I38 Assistance and Subsidies	Y	N	N	N	N	N
F38 Construction	Y	Y	Y	Y	Y	N
G38 Land & Existing Structures	Y	Y	Y	Y	Y	N
K38 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L38 State	Y	N	N	Y	Y	Y
M38 Locals, NEC	Y	Y	Y	Y	Y	Y
N38 General Purpose Locals	N	Y	N	N	N	N
R38 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 39

NAME: Other Hospitals - Veterans (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals Federal Veterans

DEFINITION: Federal Government provision of hospital care to eligible veterans in hospitals (public or private) other than those operated by the U.S. Department of Veterans Affairs (VA).

EXAMPLES: Contract hospitalization of veterans; grants to state governments for hospitalizing veterans in state hospitals and for constructing or improving extended medical care facilities furnishing care to veterans; other payments for care and treatment of veterans in hospital facilities not under the jurisdiction of the VA.

EXCLUSIONS: Contract care or grants for nursing home care and domiciliary medical care (report at Other Public Welfare, code 79); hospitals operated by the Department of Defense (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to the Federal Government; report any related state or local government payments for care of veterans in other public or private hospitals at Other Hospitals, code 38. (2) No employment data are associated with this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E39 Current Operations	Y	N	N	N	N	N
I39 Assistance and Subsidies	Y	N	N	N	N	N
F39 Construction	Y	N	N	N	N	N
G39 Land & Existing Structures	Y	N	N	N	N	N
K39 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L39 State	Y	N	N	N	N	N
M39 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 40

NAME: Own Hospitals

SECTOR: General

APPLIES TO: *Finance* || *Employment* |X|

PUBLICATION CATEGORIES: Hospitals

DEFINITION: Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of handicapped (rather than education) which are directly administered by a government, including those operated by public universities. Also covers direct payments for acquisition or construction of hospitals whether or not the government will operate the completed facility.

EXAMPLES: Government-operated general hospitals; institutions for the custody, treatment, or general care of the mentally insane or defective, feeble-minded, mentally retarded, or emotionally disturbed; TB sanatoria, maternity and children hospitals, orthopedic hospitals, and hospitals for chronic diseases; institutions for care and treatment of blind, deaf, developmentally disabled, or other special classes of handicap; hospitals associated with university medical schools (including paid student help).

EXCLUSIONS: Nursing homes (or other welfare institutions) not directly associated with a public hospital (report at Public Welfare, code 79); state schools for blind, deaf, or other handicapped primarily for education and training (report at Other Education, code 21); infirmaries serving particular institutions, like college infirmaries and prison hospitals (report at function involved); hospitals for criminally insane operated by corrections agency (report at Correctional Institutions, code 05); instructional staff of medical school hospitals (report at Other Higher Education, code 18).

REFERENCES: - To be added later -

OTHER NOTES: (1) Refer to dependent agency checklists for state and large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 44

NAME: Regular Highways

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Transportation; Highways

DEFINITION: Maintenance, operation, repair, and construction of nontoll highways, streets, roads, alleys, sidewalks, bridges, tunnels, ferry boats, viaducts, and related structures.

EXAMPLES: Snow and ice removal and application of salt and sand (including that by sanitation or street cleaning agencies, if identifiable); street or highway lighting and related fixtures; traffic signals; highway and traffic design, planning, and engineering IF handled by public works or highways agency; highway safety; nontoll ferries; operation of drawspans; garages, administrative buildings, and other facilities of highway agencies; construction and maintenance of such highway-related items as curbs, gutters, crosswalks, grade separations, trestles, railroad crossings, and storm drains that are integral to highway projects; value of prison labor provided by corrections agencies; intergovernmental payments for highways (toll or free), including state aid for debt service on local highway debt.

EXCLUSIONS: Patrol or policing of streets and highways and traffic control activities of police or public safety agencies (report at Police Protection, code 62); street cleaning activities (report at Solid Waste Management, code 81); local public parking facilities or meters (report at Parking Facilities, code 60); operation of water transport and terminal facilities (use code 87); roads and walkways within parks and maintained by a park agency (report at Parks and Recreation, code 61); drainage unrelated to highway projects (report at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report cost of street lighting furnished by an electric utility operated by same government here and deduct an equal amount from Electric Power utility, code E92. (2) Effective with 1988 data, the treatment of traffic engineering was clarified to include it here unless expressly handled by a police agency. (3) Report employment data for toll highways here.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E44 Current Operations	Y	Y	Y	Y	Y	Y
I44 Assistance and Subsidies	Y	N	N	N	N	N
F44 Construction	Y	Y	Y	Y	Y	Y
G44 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K44 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L44 State	Y	N	N	Y	Y	Y
M44 Locals, NEC	Y	Y	Y	Y	Y	Y
N44 General Purpose Locals	N	Y	N	N	N	N
R44 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 45

NAME: Toll Highways

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Transportation; Highways

DEFINITION: Maintenance, operation, repair, and construction of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis.

EXAMPLES: Turnpikes, toll roads, toll bridges, toll ferries (including docks and related terminals), toll tunnels, and all related activities and facilities such as snow and ice removal, highway police and fire protection units IF administered by the toll authority, lighting and light fixtures, design and engineering, garages and administrative buildings of toll authorities, operation of toll booths, drawspans, rest stops, and service areas by the toll authority itself.

EXCLUSIONS: Debt service on toll facility debt (report interest payments at code I89 and repayment of principal at appropriate debt retirement code, 3-X); intergovernmental aid for toll facilities, including state aid for debt service on local highway debt (report at Regular Highways, code 44); police and fire protection services not provided by toll authority itself (report at Police Protection, code 62, or Fire Protection, code 24); free ferries (use code 44).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function includes direct expenditures only--report any intergovernmental outlays at Regular Highways, code 44. (2) Report expenditures without deducting any related tolls or charges. (3) For leased facilities include government's expenditures and exclude those of the lessees'. (4) Report any related special district expenditures and all employment data at Regular Highways, code 44.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E45 Current Operations	N	Y	Y	Y	Y	N
F45 Construction	N	Y	Y	Y	Y	N
G45 Land & Existing Structures	N	Y	Y	Y	Y	N
K45 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 47

NAME: Private Transit Subsidies

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Transportation

DEFINITION: Payments in support of privately-owned and operated transit utility operations, including railroads.

EXAMPLES: Payments or subsidies to private bus companies, railways, light rail, or other private passenger transportation systems for construction, purchase of equipment, and operations; subsidies to railroads for continued service to rural or outlying areas.

EXCLUSIONS: Payments in support of highway-related activities (report at Regular Highways, code 44); subsidies to transit utilities operated by other governments (report at Transit Systems, code 94); payments to private firms to provide transportation for government employees--e.g., shuttle bus service between public buildings (report at function of paying agency or at Other and Unallocable, code 89); payments to private firms for transporting pupils (report at Elementary and Secondary Education, code 12); subsidies or contributions to own transit system (use exhibit-only code Z61).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, payments to other governments for support of their transit operations are classified at Transit Systems, code 94, rather than here. Created as an aid to users, these intergovernmental expenditures codes for transit utilities will continue to be reported as general government activities in Census Bureau publications. (2) No employment data are associated with this function. (3) Report Federal Government mass transit grants at Other and Unallocable, code 89. (4) This function was added to the classification manual beginning with fiscal year 1976-77 data.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E47 Current Operations	N	Y	Y	Y	Y	Y
EXHIBIT-ONLY CODE:						
Z61 Contribution to Own Transit System	N	Y	N	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 50

NAME: Housing and Community Development

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing

DEFINITION: Construction, operation, and support of housing and redevelopment projects and other activities to promote or aid public and private housing and community development.

EXAMPLES: Housing: Planning, construction, furnishing, and operation of public housing projects (generally for persons not adequately served by private sector); rent subsidies (e.g., "Section 8" assistance); housing and mortgage finance agencies; promotion of home ownership; assistance for repair and renovation of existing homes; and programs to encourage private sector housing production. Community development: Urban renewal and slum clearance; redevelopment and rehabilitation of substandard or deteriorated facilities and areas; rural redevelopment; and revitalization of commercial areas.

EXCLUSIONS: Building inspection and enforcement of housing codes or standards (report at Protective Inspection and Regulation, NEC, code 66); direct loans to individuals, builders, landlords, or others (nonexpenditures); distribution of proceeds from mortgage revenue bonds (see Chapter 9 on debt); temporary shelters or housing for the homeless (report at Public Welfare, codes 77/79); and construction and maintenance of military housing by the U.S. Department of Defense (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: (1) The emphasis of this function is on physical plant--its construction, provision, improvement, financing, and the operation of public housing facilities. Activities that directly aid homeowners or renters themselves (e.g., housing expense relief) generally fall under Public Welfare functions. (2) Report community development block grants clearly identified as being for other functions, such as sewers, streets, parks, etc., with those functions UNLESS an integral part of a housing project.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E50 Current Operations	Y	Y	Y	Y	Y	Y
I50 Assistance and Subsidies	Y	N	N	N	N	N
F50 Construction	Y	Y	Y	Y	Y	Y
G50 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K50 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L50 State	Y	N	N	Y	Y	Y
M50 Locals, NEC	Y	Y	Y	Y	Y	Y
N50 General Purpose Locals	N	Y	N	N	N	N
R50 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 51

NAME: Farm Credit Programs (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources; Agriculture

DEFINITION: Federal Government programs for providing direct loans and loan guarantees to farmers, for the construction and operation of rural electric power and telephone systems, and for the regulation and examination of financial institutions constituting the Farm Credit System.

EXAMPLES: Comprises the activities of: U.S. Farmers Home Administration (agricultural credit insurance, rural housing insurance, and related administration); Rural Electrification Administration (rural electrification and telephone loans and guaranteed loans, Rural Telephone Bank, and related administration); and the Farm Credit Administration.

EXCLUSIONS: Extensions of loans themselves and the value of guaranteed loans (nonexpenditures); rural water and wastewater disposal grants (report at Other and Unallocable, code 89); rural economic development loan programs (use code 89); Federal crop insurance and other farm income or price support programs (report at Farm Income Stabilization, code 53).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to the Federal Government expenditures--report any related Federal employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E51 Current Operations	Y	N	N	N	N	N
I51 Assistance and Subsidies	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L51 State	Y	N	N	N	N	N
M51 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 52

NAME: Libraries

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Education Services

DEFINITION: Establishment and provision of libraries for use by the general public and the technical and financial support of privately-operated libraries.

EXAMPLES: Public libraries, community libraries, consolidated libraries, regional libraries, and their variously-named equivalents; library extension services including bookmobiles; public library (special) districts; U.S. Library of Congress (including Copyright Office); state library commissions and boards; aid for the construction or operation of other libraries, governmental or private; programs to promote, develop, and coordinate library services and facilities.

EXCLUSIONS: Law libraries (report at Judicial and Legal, code 25); libraries operated by school systems--elementary, secondary, or higher education--primarily for the benefit of students and teachers (report at Education, codes 12/18); specialized libraries which do not serve the general public, such as a medical library of a university hospital (report at function involved).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E52 Current Operations	Y	Y	Y	Y	Y	Y
I52 Assistance and Subsidies	Y	N	N	N	N	N
F52 Construction	Y	Y	Y	Y	Y	Y
G52 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K52 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L52 State	Y	N	N	Y	Y	Y
M52 Locals, NEC	Y	Y	Y	Y	Y	Y
N52 General Purpose Locals	N	Y	N	N	N	N
R52 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	N(1)	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

(1) Except State of Hawaii

Classification Manual Function 52

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 53

NAME: Farm Income Stabilization (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources; Agriculture

DEFINITION: Federal Government programs to stabilize, support, and protect farm income and prices through commodity loans, purchases, and payments, production limits, and crop insurance.

EXAMPLES: Comprises these activities of the U.S. Department of Agriculture: Commodity Credit Corporation (CCC); Agricultural Stabilization and Conservation Service (which administers much of the CCC's commodities program as well as related land use programs designed for voluntary production adjustment, resource protection, and price and farm income stabilization); the Federal Crop Insurance Corporation (which seeks to improve agricultural economic stability through a system of crop insurance covering losses from natural hazards); and purchase of commodities for child nutrition programs.

EXCLUSIONS: Extensions of loans themselves (nonexpenditures); sale or provision of agricultural commodities to other countries, such as Food for Progress (PL 480) and Food for Peace programs (report at National Defense and International Relations, code 06); transfer of funds from the CCC to the Agricultural Stabilization and Conservation Service (an intragovernmental transfer); conservation programs unrelated to price or income support; agricultural credit programs unrelated to farm income stabilization (report at Farm Credit Programs, code 51).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to Federal Government expenditures; report any related Federal employment data at Other Natural Resources, code 59).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E53 Current Operations	Y	N	N	N	N	N
I53 Assistance and Subsidies	Y	N	N	N	N	N
F53 Construction	Y	N	N	N	N	N
G53 Land & Existing Structures	Y	N	N	N	N	N
K53 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L53 State	Y	N	N	N	N	N
M53 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

(1) Except State of Hawaii

Classification Manual Function 53

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 54

NAME: Other Agriculture

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources; Agriculture

DEFINITION: Development, improvement, promotion, and conservation of natural resources for agricultural purposes; and the regulation and inspection of agricultural products and establishments.

EXAMPLES: Support and promotion of agricultural associations, fairs, livestock and poultry shows, and the like; agricultural boards and advisory commissions; provision of agricultural extension services; agricultural experiment stations and other research activities; promotion, improvement, and control of livestock production and dairy products; promotion of improved methods to store, pack, label, and market farm products; promotion of the sale or consumption of agricultural goods; regulation of the quality, safety, and handling of agricultural products, such as inspection, licensing, and standardization; protection of crops and stocks from predatory animals and other natural hazards.

EXCLUSIONS: Agricultural schools and land grant colleges except for agricultural experiment stations and extension services (report at Other Higher Education, code 18); distinctive activities for: conservation of soil or water resources including flood control and drainage (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state activities at Other Natural Resources, code 59); Fish and Game (use code 55), or Forestry (use code 56); regulation of weights and measures (report at Protective Regulation and Inspection, NEC, code 66). For Federal Government also exclude activities recordable under Farm Credit Programs (code 51) or Farm Income Stabilization (code 53).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to Federal and state government expenditures; report any related local expenditure and all employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E54 Current Operations	Y	Y	N	N	N	N
I54 Assistance and Subsidies	Y	N	N	N	N	N
F54 Construction	Y	Y	N	N	N	N
G54 Land & Existing Structures	Y	Y	N	N	N	N
K54 Equipment	Y	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
L54 State	Y	N	N	N	N	N
M54 Locals, NEC	Y	Y	N	N	N	N
N54 General Purpose Locals	N	Y	N	N	N	N
R54 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*
Created: November 16 2000
Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 55

NAME: Fish and Game

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Conservation, improvement, development, and propagation of fish and game resources; and the regulation and enforcement of fish and game laws and rules.

EXAMPLES: Fish and game commissions; operation of fish hatcheries; stocking of lakes and streams; "seeding" of waterways for propagation; regulation and enforcement of laws relating to commercial or sport fishing and wildlife, including inspection of processing facilities; fish and game wardens (including those with arrest powers); research studies and surveys to measure fish and wildlife populations; development and maintenance of wildlife management or hunting and fishing areas; management and protection of wildlife or fish species; and related public education programs.

EXCLUSIONS: Water or soil conservation activities not directly related to fish and game (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state activities at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to state government expenditures; report any related Federal or local expenditures and all employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E55 Current Operations	N	Y	N	N	N	N
F55 Construction	N	Y	N	N	N	N
G55 Land & Existing Structures	N	Y	N	N	N	N
K55 Equipment	N	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
M55 Locals, NEC	Y	Y	N	N	N	N
N55 General Purpose Locals	N	Y	N	N	N	N
R55 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 56

NAME: Forestry

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Conservation, development, management, and protection of forests and forest resources; regulation and inspection of forest products and industries; and provision of assistance to private or local government owners of woodlands.

EXAMPLES: Cooperative forest management; forest crop land administration; promotion of the use and marketing of forest products; forest fire prevention, control, and suppression; state forest land management; detection and control of insects and tree diseases; operation and support of tree seedling nurseries; regulation and inspection of timber producers, forest product industries, and other wood processors; acquisition, development, and management of state forests; reforestation activities; and urban and community forestry.

EXCLUSIONS: Forest-related activities of parks agencies (report at Parks and Recreation, code 61); wildlife management unless an inseparable part of a forestry agency (report Federal and local activities at Other Natural Resources, code 59, and state activities at Fish and Game, code 55).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to Federal and state expenditures; report any related local expenditures and all employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E56 Current Operations	Y	Y	N	N	N	N
I56 Assistance and Subsidies	Y	N	N	N	N	N
F56 Construction	Y	Y	N	N	N	N
G56 Land & Existing Structures	Y	Y	N	N	N	N
K56 Equipment	Y	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
L56 State	Y	N	N	N	N	N
M56 Locals, NEC	Y	Y	N	N	N	N
N56 General Purpose Locals	N	Y	N	N	N	N
R56 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Classification Manual Function 56

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 57

NAME: Soil, Water, and Electric Energy Resources

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Federal Government programs for the conservation, management, and development of soil and water resources; flood prevention and control; management of public lands; generation and distribution of electric power (including hydroelectric energy); and development of new or improved energy sources and technologies.

EXAMPLES: Comprises the activities of: U.S. Department of Energy (energy supply, research, and development; uranium supply and enrichment; strategic petroleum reserves; electric power marketing administrations; and Federal Energy Regulatory Commission); Tennessee Valley Authority (TVA); Army Corps of Engineers' Civil Works Program (flood control and prevention; beach erosion control; dam safety; and hydro power stations); Department of the Interior's Bureau of Reclamation (management and development of water for irrigation, public and industrial use, salinity control, dam safety, and flood prevention; and hydroelectric generation) and Bureau of Land Management (management of public lands and their resources); Department of Agriculture's Soil Conservation Service; and the Nuclear Regulatory Commission.

EXCLUSIONS: Department of Energy atomic energy defense activities (report at National Defense and International Relations, code 06) and nuclear waste disposal (report at Other and Unallocable, code 89); Army Corps of Engineers' navigation and harbors activities (report at Water Transport and Terminals, code 87); Bureau of Land Management programs for managing minerals (report at Mineral Resources, code 58) and payments-in-lieu-of-taxes (use code 89); Rural Electrification Administration (report at Farm Credit Programs, code 51).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal Government expenditures; report any related Federal employment data at Other Natural Resources, code 59. (2) Report state-local soil and water conservation activities at code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E57 Current Operations	Y	N	N	N	N	N
I57 Assistance and Subsidies	Y	N	N	N	N	N
F57 Construction	Y	N	N	N	N	N
G57 Land & Existing Structures	Y	N	N	N	N	N
K57 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L57 State	Y	N	N	N	N	N
M57 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 58

NAME: Mineral Resources (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Federal Government programs related to the exploration and production of oil, gas, and other minerals; reclamation of mines and abatement of the negative environmental effects of mining; minerals research, information, and analysis; and enforcement of mine safety laws and regulations.

EXAMPLES: Comprises the activities of: U.S. Department of the Interior's Minerals Management Service (overseeing offshore minerals development and distributing funds to states from receipts under the Mineral Leasing Act), Office of Surface Mining Reclamation and Enforcement (including abandoned mine reclamation), and Bureau of Mines; and the Department of Labor's Mine Safety and Health Administration.

EXCLUSIONS: Department of Energy strategic petroleum reserves program (report at Soil, Water, and Electric Energy Resources, code 57); mineral resource development on public lands managed by the Interior Department's Bureau of Land Management (use code 57).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal Government expenditures; report any related Federal employment data at Other Natural Resources, code 59. (2) Report state-local soil and water conservation activities at code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E58 Current Operations	Y	N	N	N	N	N
I58 Assistance and Subsidies	Y	N	N	N	N	N
F58 Construction	Y	N	N	N	N	N
G58 Land & Existing Structures	Y	N	N	N	N	N
K58 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L58 State	Y	N	N	N	N	N
M58 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 59

NAME: Other Natural Resources

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Conservation, promotion, and development of natural resources (soil, water, energy, minerals, etc.) and the regulation of industries which develop, utilize, or affect natural resources. For Federal and state governments, covers activities not reported in other Natural Resources functions.

EXAMPLES: Irrigation; drainage; flood control; soil conservation and reclamation including prevention of soil erosion; surveying, development, and regulation of water resources; regulation of mineral resources and related industries including land reclamation; wetlands and watershed management and protection; geological surveying and mapping; regulation of gas and oil drilling and production; dam and reservoir safety; public education programs related to the above; technical and fiscal assistance to private or other governmental efforts in these areas. For Federal Government also includes National Oceanic and Atmospheric Administration (Department of Commerce) and Geological Survey (Department of the Interior).

EXCLUSIONS: Hydroelectric power facilities (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state-local activities at Electric Power utilities, code 92); improvement of waterways, construction and maintenance of canals, and operation of public water transportation facilities (report at Water Transport and Terminals, code 87); inspection of public drinking water and activities related to air and water quality or pollution control (report at Health, code 32); advertising of state resources (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report all employment and any local government expenditure data related to Natural Resources function codes 51-58 here. (2) Some of the above activities may be reported in other Natural Resources functions for states and especially for the Federal Government (e.g., at Mineral Resources, code 58).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E59 Current Operations	Y	Y	Y	Y	Y	Y
I59 Assistance and Subsidies	Y	N	N	N	N	N
F59 Construction	Y	Y	Y	Y	Y	Y
G59 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K59 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L59 State	Y	N	N	Y	Y	Y
M59 Locals, NEC	Y	Y	Y	Y	Y	Y
N59 General Purpose Locals	N	Y	N	N	N	N
R59 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 60

NAME: Parking Facilities

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Transportation

DEFINITION: Provision, construction, maintenance, and operation of local government public parking facilities operated on a commercial basis.

EXAMPLES: Public parking lots and garages; purchase and maintenance of parking meters, on street and on parking lots, and collection of monies from them.

EXCLUSIONS: Enforcement of parking regulations and laws--e.g. meter readers (report at Police Protection, code 62); parking facilities for exclusive use of government employees (?) (report at General Public Buildings, code 30); parking areas connected to a specific type of facility, such as those for a public sports stadium (report at function of facility involved, such as Parks and Recreation, code 61).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to local government expenditures; report any related Federal or state expenditures and all employment data at Other and Unallocable, code 89. (2) For leased facilities include local government expenditures and exclude those of the lessees'.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E60 Current Operations	N	N	Y	Y	Y	Y
F60 Construction	N	N	Y	Y	Y	Y
G60 Land & Existing Structures	N	N	Y	Y	Y	Y
K60 Equipment	N	N	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L60 State	N	N	N	Y	Y	Y
M60 Locals, NEC	N	N	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 61

NAME: Parks and Recreation

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing

DEFINITION: Provision and support of recreational and cultural-scientific facilities maintained for the benefit of residents and visitors.

EXAMPLES: Golf courses, playgrounds, tennis courts, public beaches, swimming pools, play fields, parks, camping areas, recreational piers and marinas, etc., including support of private facilities; galleries, museums, zoos, and botanical gardens; auditoriums, stadiums, recreational centers, convention centers, and exhibition halls; community music, drama, and celebrations including public support of cultural activities. For Federal Government also includes Smithsonian Institution and National Foundation on the Arts and the Humanities.

EXCLUSIONS: Recreational and cultural-scientific activities and facilities operated as part of school systems (report at Education, codes 12/18); marinas operated for commerce rather than recreation (report at Water Transport and Terminals, code 87).

REFERENCES: - To be added later -

OTHER NOTES: (1) Prior to 1977 data, this function applied solely to local governments. Effective with 1977 data, it was extended to cover both Federal and state governments, whose activities were reported previously at Forestry [and Parks], code 56.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E61 Current Operations	Y	Y	Y	Y	Y	Y
I61 Assistance and Subsidies	Y	N	N	N	N	N
F61 Construction	Y	Y	Y	Y	Y	Y
G61 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K61 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L61 State	Y	N	N	Y	Y	Y
M61 Locals, NEC	Y	Y	Y	Y	Y	Y
N61 General Purpose Locals	N	Y	N	N	N	N
R61 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 62

NAME: Police Protection

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Public Safety

DEFINITION: Preservation of law and order, protection of persons and property from illegal acts, and the prevention, control, investigation, and reduction of crime.

EXAMPLES: Regular police departments; law enforcement activities of sheriff and constable offices; state highway patrols; criminal investigation and testifying in court; police training academies; coroners, medical examiners, forensic services, and crime labs; temporary "lockups"; police communications and radios services; buildings or other facilities used exclusively for police purposes (including rentals); criminal justice planning; payments for transporting criminals; and the following activities IF handled by a police agency: motor vehicle inspection and regulation, liquor law enforcement, and traffic control (e.g., enforcing speed laws, operating radar units, directing traffic). For Federal Government also includes Federal Bureau of Investigation (FBI), Drug Enforcement Administration (DEA), and Immigration and Naturalization Service (INS) of the Department of Justice, Bureau of Alcohol, Tobacco, and Firearms and U.S. Secret Service of the Department of the Treasury, and law enforcement activities of the U.S. Customs Service, Internal Revenue Service, and Coast Guard.

EXCLUSIONS: Special police forces of nonpolice agencies such as park rangers and fish and game wardens (report at function of agency involved); law enforcement units of legal offices (report at Judicial and Legal, code 25); traffic control and engineering performed by non-police agencies (report at Highways, codes 44 / 45); police jails that hold people beyond arraignment (report at Corrections, codes 04 / 05); civil or bailiff activities of sheriff offices (use code 25).

REFERENCES: - To be added later -

OTHER NOTES: Effective with 1988 data, the treatment of traffic control and engineering was clarified to include it here only if handled by a police agency.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E62 Current Operations	Y	Y	Y	Y	Y	Y
I62 Assistance and Subsidies	Y	N	N	N	N	N
F62 Construction	Y	Y	Y	Y	Y	Y
G62 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K62 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L62 State	Y	N	N	Y	Y	Y
M62 Locals, NEC	Y	Y	Y	Y	Y	Y
N62 General Purpose Locals	N	Y	N	N	N	N
R62 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 66

NAME: Protective Inspection and Regulation, NEC

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Public Safety

DEFINITION: Regulation and inspection of private establishments for the protection of the public or to prevent hazardous conditions NOT classified under another major function.

EXAMPLES: Inspection of plans, permits, construction, or installations related to buildings, housing, plumbing, electrical systems, gas, air conditioning, boilers, elevators, electric power plant sites, nuclear facilities, weights and measures, etc.; regulation of financial institutions, taxicabs, public service corporations, insurance companies, private utilities (telephone, electric, etc.), and other corporations; licensing, examination, and regulation of professional occupations, including health-related ones like doctors, nurses, barbers, beauticians, etc.; inspection and regulation of working conditions and occupational hazards; motor vehicle inspection and weighing unless handled by a police agency; regulation and enforcement of liquor laws and sale of alcoholic beverages unless handled by a police department.

EXCLUSIONS: Distinctive license revenue collection activities (report at Financial Administration, code 23); regulatory or inspection activities related to food establishments or to environmental health (report at Health, code 32); motor vehicle inspection, liquor law enforcement, and other regulatory type activities of police agencies (report at Police Protection, code 62); regulatory and inspection activities related to other major functions, such as fire inspections, health permits, water permits, and the like (report at function involved);

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state and local government expenditure; report any related Federal expenditure and all employment data at Other and Unallocable, code 89. (2) This function is an "NEC" category; thus, report here only those regulatory and inspection activities not recordable under another major function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E66 Current Operations	N	Y	Y	Y	Y	N
F66 Construction	N	Y	Y	Y	Y	N
G66 Land & Existing Structures	N	Y	Y	Y	Y	N
K66 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L66 State	N	N	N	Y	Y	N
M66 Locals, NEC	N	Y	Y	Y	Y	N
N66 General Purpose Locals	N	Y	N	N	N	N
R66 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 67

NAME: Federal Categorical Assistance Programs

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Cash Assistance Payments

DEFINITION: Direct payments to beneficiaries under the Federal categorical public assistance programs, Supplemental Security Income (SSI) and Temporary Assistance for Needy Families (TANF); and intergovernmental aid under the Federal Medicaid program.

EXAMPLES: Cash payments (including state supplements) by Federal Government to needy aged, blind, and disabled under the SSI program; applicable cash benefits by states under SSI program in excess of, or supplemental to, those paid by Federal Government; state government reimbursements to the Federal Government to supplement basic Federal SSI payment; cash payments by states to families under TANF program, including related Emergency Assistance aid; Federal grants to states for reimbursement of TANF and Medicaid benefits paid; intergovernmental payments to finance locally-administered TANF and Medicaid programs, including any related amounts for administration and vendor payments under those programs; intergovernmental payments to public hospitals for medical assistance (including Medicaid).

EXCLUSIONS: Cash payments to needy persons under programs other than SSI and TANF (report at Other Cash Assistance, code E68); intergovernmental payments to finance state- or locally-administered assistance programs other than TANF and Medicaid (use code 68); state-only programs unrelated to SSI providing cash grants to aged, blind, or disabled (use code 68); payments directly to vendors of goods or services, including Medicaid reimbursements to private hospitals (report at Vendor Payments, codes E74 / E75); direct administration of categorical assistance programs (report at Other Public Welfare, code 79).

REFERENCES: - To be added later -

OTHER NOTES: (1) In 1974, the U.S. Congress replaced the former Federally-funded, state-administered categorical assistance programs (Old Age Assistance, Aid to the Blind, and Aid to the Disabled) with the Supplemental Security Income Program. The Federal Government makes the direct cash benefits but states have the option of making supplemental payments directly to individuals (code E67) or to the Federal Government for increasing its basic cash grant (code S67). (2) Report any employment data related to these programs at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E67 Assistance and Subsidies	Y	Y	Y	Y	Y	N
I67 Assistance and Subsidies	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L67 State	Y	N	N	Y	Y	N
M67 Locals, NEC	Y	Y	Y	Y	Y	N
N67 General Purpose Locals	N	Y	N	N	N	N
S67 Federal Government	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 68

NAME: Other Cash Assistance Programs

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Cash Assistance Payments

DEFINITION: Cash payments made directly to individuals contingent upon their need, other than those under Federal categorical assistance programs.

EXAMPLES: Poor relief; general relief; home relief; emergency relief; general assistance; refugee assistance; medical assistance; housing expense relief; energy assistance (e.g., Federal Low Income Home Energy Assistance Program, or LIHEAP), emergency assistance, etc. paid directly to individuals and not to vendors; other direct assistance to needy persons not covered by or eligible for Federal categorical assistance; payments to other governments in support of, or as reimbursement for costs of, these types of assistance programs.

EXCLUSIONS: Administration of such programs (report at Other Public Welfare, code 79); cash payments made under Federal categorical assistance programs (use code E67); payments made to vendors rather than the individuals benefited (report at Vendor Payments, codes E74 / E75); bonus payments to veterans as a class and not contingent on their need (report at Veterans' Bonuses, code E84); noncash or in-kind contributions--e.g., milk, cheese, clothing, etc. (report purchases of such items at function of contributing agency).

REFERENCES: - To be added later -

OTHER NOTES: Report any employment data related to these payments at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E68 Assistance and Subsidies	N	Y	Y	Y	Y	N
INTERGOVERNMENTAL, TO:						
M68 Locals, NEC	N	Y	Y	Y	Y	N
N68 General Purpose Locals	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 74

NAME: Vendor Payments for Medical Care

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Vendor Payments

DEFINITION: Payments under public welfare programs made directly to private vendors (i.e., individuals or nongovernmental organizations furnishing goods and services) for medical assistance and hospital or health care, including Medicaid (Title XIX), on behalf of low-income or other medically-needy persons unable to purchase such care.

EXAMPLES: Payments to private vendors for: physician and other professional medical services, private hospital care, drugs and medicines, dental services, long-term health care (including hospices), home health care, dialysis treatment, medical appliances (e.g., prostheses), ambulatory care, laboratory services, eyeglasses and hearing aids, and so forth; premiums paid to insurers for future medical costs of needy persons. Includes all direct payments to private hospitals or health care providers under Medicaid, general relief, public assistance, and any other Federal or state welfare program.

EXCLUSIONS: Direct payments to benefited persons themselves (report at Other Cash Assistance Payments, code E68); administrative activities, setting of provider fees and rates, establishing standards, etc. (report at Other Public Welfare, code 79); intergovernmental payments to other public hospitals for medical assistance under public welfare programs (report payments from Medicaid funds at Federal Categorical Assistance Programs, code 67, and payments from all other funds at code 79); medical commodities, services, or other assistance provided through government's own hospitals or health agencies (report at Health, codes 28 / 32, or Own Hospitals, 36 / 37); state payments to finance locally-administered medical assistance (Medicaid) programs (report at code 67 [sic]); premiums for health insurance coverage for government's employees (report at function of paying agency or, if a government-wide payment, at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: Report any employment data related to these payments at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E74 Current Operations	N	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 75

NAME: Vendor Payments for Other Purposes

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Vendor Payments

DEFINITION: Payments under public welfare programs made directly to private vendors (i.e., individuals or nongovernmental organizations furnishing goods and services) for services and commodities, other than medical, hospital, and health care, on behalf of low-income or other needy persons unable to purchase such goods and services.

EXAMPLES: Payments to private vendors for : funeral or burial services, food, clothing, home heating fuel, weatherization of homes, winter energy assistance, and the like.

EXCLUSIONS: Direct payments to the benefited persons themselves (report at Other Cash Assistance Payments, code E68); administrative activities related to payments (report at Other Public Welfare, code 79); legal services and public defense including stipends to court-appointed attorneys (report at Judicial and Legal, code 25); reimbursements effected through tax credits for the benefited person (treat as a deduction to tax revenue); commodities or other services and assistance provided through a government's own agencies (report at function involved); rent subsidies to landlords including "Section 8" lower income housing assistance (report at Housing and Community Development, code 50).

REFERENCES: - To be added later -

OTHER NOTES: Report any employment data related to these payments at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E75 Current Operations	N	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 77

NAME: Welfare Institutions

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare

DEFINITION: Provision, construction, and maintenance of nursing homes and welfare institutions owned and operated by a government for the benefit of veterans or needy persons (contingent upon their financial or medical need).

EXAMPLES: Public nursing homes; veterans' homes; soldiers' homes; orphanages; homes for the elderly or aged; indigent care institutions (non-hospitals).

EXCLUSIONS: Hospitals and institutions for the handicapped, crippled, developmentally-disabled, veterans, etc. (report at Own Hospitals, codes 36 / 37); institutions for the blind, deaf, or other impairments primarily for education or training (report at Other Education, code 21); provision of care of needy persons in private institutions or homes (report at Other Public Welfare, code 79); support of privately-operated welfare facilities (use code 79); nursing homes directly associated with a public hospital (use code 36); distinctive educational services limited to needy persons--e.g., education of orphans in schools (report at appropriate Education function, codes 12-21).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, the classification of nursing homes was clarified: henceforth, they were classed as a public welfare function (unless directly associated with a public hospital). Previously, they may have been reported at Health, Hospitals, or Public Welfare. (2) This function includes direct expenditures only--report any intergovernmental outlays at code 79. (3) Report any employment data related to these activities at Other Public Welfare, code 79. (4) Refer to dependent agency checklists for state and large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E77 Current Operations	N	Y	Y	Y	Y	N
F77 Construction	N	Y	Y	Y	Y	N
G77 Land & Existing Structures	N	Y	Y	Y	Y	N
K77 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 79

NAME: Other Public Welfare

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare

DEFINITION: Public employment for all public welfare activities and expenditures for welfare activities not classified elsewhere.

EXAMPLES: Administration of: medical and cash assistance, general relief, vendor, and other welfare programs; regulation and support of private welfare institutions and activities; all intergovernmental payments for welfare other than for cash assistance programs; children services, such as foster care, adoption, day care, nonresidential shelters, and the like; activities supported by Federal Social Services Block Grant (Title XX) funds; low-income energy assistance and weatherization (note - administrative expenditure only - Code 68 for assistance payments); welfare-related community action programs; social services to the physically disabled, such as transportation; temporary shelters and other services for the homeless; intergovernmental payments to public hospitals for medical assistance other than under the Medicaid program.

EXCLUSIONS: Benefits not contingent upon need, such as bonuses or payments to veterans as a class (use code E84), pensions to former employees (use code X11), and the like; public defenders and indigent legal defense (report at Judicial and Legal, code 25); health and hospital care provided to needy or homeless through government's own hospitals or health agencies and payments to other governments for such purposes (report at appropriate Health or Hospitals function); medical assistance paid directly to private hospitals (use code E74) or to public hospitals under the Medicaid program (use code 67); activities funded by Federal WIC funds--Women, Infants, and Children (report at Health, code 32).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report all employment data for public welfare here. (2) Report all Federal Government public welfare activities here (except for Federal Categorical Assistance Programs reported at code 67). (3) Report public hospital expenditures from Medicaid funds at Own Hospitals, codes 36 / 37).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E79 Current Operations	Y	Y	Y	Y	Y	Y
I79 Assistance and Subsidies	Y	N	N	N	N	N
F79 Construction	Y	Y	Y	Y	Y	Y
G79 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K79 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L79 State	Y	N	N	Y	Y	Y
M79 Locals, NEC	Y	Y	Y	Y	Y	Y
N79 General Purpose Locals	N	Y	N	N	N	N

R79 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 80

NAME: Sewerage

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing; Sanitation

DEFINITION: Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal and treatment facilities.

EXAMPLES: Construction and maintenance of sanitary sewer lines; sewer cleaning; lift or pump stations; sewage treatment plants; water pollution control plants; storm drains that are not connected with highway projects; systems for the collection and disposal of storm runoff; and any intergovernmental payments for such activities.

EXCLUSIONS: Storm drains that are an integral part of highway projects (report at either Regular Highways, code 44, or Toll Highways, code 45); drainage for agricultural or other nonstreet purposes (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state-local activities at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: (1) For combined water supply and sewer systems, include segregable amounts related to sewage collection and disposal here and Water Supply activities at code 91. (2) Prior to 1977 data, this function applied only to local governments; effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at Other and Unallocable, code 89. (3) For Federal Government, report grants to state and local governments for wastewater treatment plant construction at code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E80 Current Operations	N	Y	Y	Y	Y	Y
F80 Construction	N	Y	Y	Y	Y	Y
G80 Land & Existing Structures	N	Y	Y	Y	Y	Y
K80 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L80 State	N	N	N	Y	Y	Y
M80 Locals, NEC	N	Y	Y	Y	Y	Y
N80 General Purpose Locals	N	Y	N	N	N	N
R80 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 81

NAME: Solid Waste Management

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing; Sanitation

DEFINITION: Collection, removal, and disposal of garbage, refuse, hazardous, and other solid wastes; and cleaning of streets, alleys, and sidewalks.

EXAMPLES: Garbage collection; sanitary landfills; hazardous waste disposal sites; incinerators; pyrolysis facilities; cleanup of toxic chemical spills and dumps; collection and disposal of abandoned vehicles; resource recovery authorities, including those which cogenerate electricity or gas as a by-product; recycling centers; Federal "Superfund" activities; cleaning and washing of streets; and collection and disposal of street debris and trash.

EXCLUSIONS: Distinctive amounts for snow and ice removal by a sanitation agency (report at Highways, codes 44 / 45).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, this category was (a) expanded to include the activities of the Federal and state governments, formerly classed at Other and Unallocable, and (b) renamed from "Sanitation other than Sewerage." (2) The rationale for including at this function waste or resource recovery facilities that cogenerate gas or electricity is that their primary purpose is disposing of wastes.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E81 Current Operations	Y	Y	Y	Y	Y	Y
F81 Construction	Y	Y	Y	Y	Y	Y
G81 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K81 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L81 State	Y	N	N	Y	Y	Y
M81 Locals, NEC	Y	Y	Y	Y	Y	Y
N81 General Purpose Locals	N	Y	N	N	N	N
R81 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Classification Manual Function 81

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 84

NAME: Veterans' Bonuses

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Veterans' Services, NEC

DEFINITION: Cash bonus payments to veterans and their survivors awarded on the basis of military service rather than need.

EXAMPLES: Bonus payments to war veterans; war bonus awards; war veteran grants; cash bonuses to war vets and peacetime crisis survivors.

EXCLUSIONS: Administration of bonus programs (report at Other Veterans Services, code 85); assistance-in-kind (report at function of paying agency); grants for tuition, scholarships, job training, or other education (report at Education, codes 19 / 20); grants for home improvements or acquisition (report at Housing and Community Development, code 50); loans for purchase or renovation of farms and homes (nonexpenditures); interest on bonds issued to finance bonus payments (use code I89); pension payments based on military or National Guard service rather than as a former employee of the government (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state governments; report any related Federal payments at code I85. (2) No intergovernmental expenditure or employment data are associated with it.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E84 Assistance and Subsidies	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 85

NAME: Other Veterans Services

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Veterans' Services, NEC

DEFINITION: Administration of veterans bonus payments and other veterans services NOT classifiable under Public Welfare, Education, Health, Hospitals, Social Insurance Administration, or any other major function.

EXAMPLES: Veterans' information and guidance services; claims representation; assistance in obtaining Federal and state benefits or rights to which they are entitled; general veterans outreach services; financial grants (other than bonuses) not contingent on need; certification of training and education programs for participation in Federal "GI bills" programs; administration of VA home loans program.

EXCLUSIONS: Services that can be classified under other major functions, such as: veterans hospitals (report at Own Hospitals, codes 36 / 37), veterans or soldiers' retirement homes (report at Public Welfare, codes 77 / 79), tuition assistance and scholarships (use codes 19 / 20), and veterans health care (report at Health, codes 28 / 32); cash bonuses for prior military service (use code E84); grants for home improvements or acquisition (report at Housing and Community Development, code 50); loans for purchase or improvement of farms and homes (nonexpenditures); state distribution of Federal aid for veterans' education to local governments (report at Other and Unallocable, code 89); agency transactions to transmit Federal unemployment benefits to veterans or Federal education funds to private schools and individual veterans (nonexpenditures); state-local defense activities like national guard, civil air patrol, militia, etc. (use code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal and state government expenditures; report any related local expenditures and all employment data at Other and Unallocable, code 89. (2) Also, this function includes direct expenditure only--report any intergovernmental outlays at code 89. (3) Report U.S. Department of Veterans Affairs payments for veterans' compensation and pensions at code I85.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E85 Current Operations	Y	Y	N	N	N	N
I85 Assistance and Subsidies	Y	N	N	N	N	N
F85 Construction	Y	Y	N	N	N	N
G85 Land & Existing Structures	Y	Y	N	N	N	N
K85 Equipment	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 87

NAME: Water Transport and Terminals

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Transportation

DEFINITION: Provision, construction, operation, maintenance, and support of public waterways and harbors, docks, wharves, and related marine terminal facilities; and the regulation of the water transportation industry.

EXAMPLES: Commercial port facilities, canals, harbors, and other public waterways; dredging of same; public docks, piers, wharves, warehouses, cranes, and associated terminal facilities; regulatory and inspection of the commercial water transportation industry. For Federal Government also includes waterways navigation activities of the Army Corps of Engineers, most of the Maritime Administration, and the Panama Canal Commission.

EXCLUSIONS: Recreational types of docks and marine facilities--e.g., public marinas devoted to pleasure boaters (report at Parks and Recreation, code 61); terminals and dock facilities for public ferries (if toll, report expenditures at Toll Highways, code 45, else report expenditures and any employment at Regular Highways, code 44).

REFERENCES: - To be added later -

OTHER NOTES: (1) This category is devoted to commercial water transportation and terminals rather than the provision of water-related activities and facilities for pleasure or recreation. (2) For leased facilities include only government's expenditures and employees and exclude the lessees' expenditures and contractual employment.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E87 Current Operations	Y	Y	Y	Y	Y	Y
I87 Assistance and Subsidies	Y	N	N	N	N	N
F87 Construction	Y	Y	Y	Y	Y	Y
G87 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K87 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L87 State	Y	N	N	Y	Y	Y
M87 Locals, NEC	Y	Y	Y	Y	Y	Y
N87 General Purpose Locals	N	Y	N	N	N	N
R87 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 89

NAME: Other and Unallocable

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: General Government, NEC

DEFINITION: Activities which are not applicable to other general functions, multifunctional, or unallocable by specific function.

EXAMPLES: TO THE EXTENT NOT ALLOCABLE TO OTHER FUNCTIONS: State-local military activities (militia, National Guard, armories, civil defense, etc.); lump-sum contributions for employee benefits (retirement, unemployment and workers' compensation, health and life insurances, etc.) other than transfers to own insurance trusts; premiums for government-wide fire, auto, liability, and other such insurances; judgements and compensation for injury to persons or property; central service agencies (e.g., public works, motor pools, communications) other than financial administration and government-wide executive services; administration of multi-functional agencies; purchase of computer equipment for government-wide use; economic development; voter registration and elections; job training and employment programs (e.g., JPTA); programs for senior citizens not based on need; crime victim compensation; recorded losses on sale of investments (except insurance trusts); refund of receipts reported as revenue in prior fiscal years (other than taxes); activities for which a specific function is not applicable to that type of government (e.g., expenditure for state parking facilities or local veterans offices and employment for protective inspection and regulation, NEC).

EXCLUSIONS: State aid payments unrestricted in use or purpose (report at General Local Government Support, code 30); refund of taxes reported as revenue in prior fiscal years (deduct from this year's tax revenue); lump-sum contributions for employee benefits to insurance trusts administered by same government (interfund transfers); comprehensive planning and zoning (report at Central Staff Services, code 29).

REFERENCES: - To be added later -

OTHER NOTES: In publications, "Other and Unallocable" will vary in meaning depending on the level of functional detail in table.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E89 Current Operations	Y	Y	Y	Y	Y	Y
J89 Assistance and Subsidies	Y	N	N	N	N	N
F89 Construction	Y	Y	Y	Y	Y	Y
G89 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K89 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L89 State	Y	N	N	Y	Y	Y
M89 Locals, NEC	Y	Y	Y	Y	Y	Y
N89 General Purpose Locals	N	Y	N	N	N	N
R89 Special Districts	N	Y	N	N	N	N

S89 Federal Government	N	Y	Y	Y	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 90

NAME: Liquor Stores

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Liquor Stores

DEFINITION: Establishment and operation of alcoholic beverage distribution facilities and retail outlets owned and operated by 17 states and by local governments in a few states.

EXAMPLES: Alcoholic beverage monopolies; ABC stores; liquor control boards; state liquor stores.

EXCLUSIONS: Law enforcement, licensing, and regulation of private liquor outlets carried out in conjunction with liquor store operations (report licensing at Financial Administration, code 23, regulation and enforcement at Protective Inspection and Regulation, NEC, code 66, and law enforcement handled by regular police forces at Police Protection, code 62); collection of liquor taxes and licenses (use code 23); transfer of profits or surplus earnings to parent government (an internal transfer); state distribution of earnings to local governments (if undesignated in purpose report at General Local Government Support, code 30, else report at function involved).

REFERENCES: - To be added later -

OTHER NOTES: (1) Expenditures related only to amounts for purchase of goods for resale and for provision and operation of stores, warehouses, and related facilities (including administration and capital improvements). (2) Report expenditures without deducting cost of goods sold or operating expenses. (3) See Chapter 12 for discussion of special exhibit codes for liquor stores. (4) Includes direct expenditures only--report any related intergovernmental outlays at Other and Unallocable, code 89. (5) For employment data, applies only to state governments.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E90 Current Operations	N	Y	N	Y	Y	N
F90 Construction	N	Y	N	Y	Y	N
G90 Land & Existing Structures	N	Y	N	Y	Y	N
K90 Equipment	N	Y	N	Y	N	N
EMPLOYMENT DATA	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 91

NAME: Water Supply

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public water supply systems, including production, acquisition, and distribution of water to general public or to other public or private utilities, for residential, commercial, and industrial use.

EXAMPLES: Dams and reservoirs expressly for water supply; purification and filtration plants; pumping stations; aqueducts and transmission systems; water storage tanks; purchase of water for resale; distribution lines and meters.

EXCLUSIONS: Contributions to parent government; purchase of water for other than resale and provision of water to parent government (report, where identifiable, at function involved); facilities owned but leased to other governments or persons without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operations, such as administration of utility debt or investments (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11); acquisition and distribution of water for irrigation (report at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at code 03. (3) For combined water-sewer systems, include segregable amounts related to water supply here (report Sewerage activities at code 80). (4) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure, such as state grants for local purification plants. In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E91 Current Operations	N	Y	Y	Y	Y	Y
I91 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F91 Construction	N	Y	Y	Y	Y	Y
G91 Land & Existing Structures	N	Y	Y	Y	Y	Y
K91 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L91 State	N	N	N	Y	Y	Y
M91 Locals, NEC	N	Y	Y	Y	Y	Y
N91 General Purpose Locals	N	Y	N	N	N	N

R91 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 92

NAME: Electric Power

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public electric power systems, including production, acquisition, and distribution of electricity to general public or to other public or private utilities, for residential, commercial, and industrial use.

EXAMPLES: Generating stations; power plants; transmission lines; switching stations; pollution abatement equipment; purchase of electricity for resale; distribution lines and meters.

EXCLUSIONS: Contributions to parent government; purchase of electricity for other than resale and provision of electricity to parent government, such as for street lights (report, where identifiable, at function involved); facilities owned but leased to other governments or persons without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operations, such as administration of utility debt or investments (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11); waste or resource recovery facilities which cogenerate electricity as a by-product (report at Solid Waste Management, code 81).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at code 03. (3) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure, such as support of joint power projects (a complex topic discussed in Chapters 6 and 8). In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E92 Current Operations	N	Y	Y	Y	Y	Y
I92 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F92 Construction	N	Y	Y	Y	Y	Y
G92 Land & Existing Structures	N	Y	Y	Y	Y	Y
K92 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L92 State	N	N	N	Y	Y	Y
M92 Locals, NEC	N	Y	Y	Y	Y	Y
N92 General Purpose Locals	N	Y	N	N	N	N

R92 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 93

NAME: Gas Supply

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public natural gas supply systems, including production, acquisition, and distribution of gas to general public or to other public or private utilities, for residential, commercial, and industrial use.

EXAMPLES: Public gas works; liquefaction equipment; pumping stations; gas mains; service lines and meters; purchase of natural gas for resale.

EXCLUSIONS: Contributions to parent government; purchase of gas for other than resale and provision of gas to parent government, such as for incinerators (report, where identifiable, at function involved); facilities owned but leased to other governments or persons without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operations, such as administration of utility debt or investments (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11); waste or resource recovery facilities which cogenerate gas as a by-product (report at Solid Waste Management, code 81).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments; however, no state gas supply systems existed until 1987. (3) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure (examples being rare for gas supply systems). In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E93 Current Operations	N	Y	Y	Y	Y	Y
I93 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F93 Construction	N	Y	Y	Y	Y	Y
G93 Land & Existing Structures	N	Y	Y	Y	Y	Y
K93 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L93 State	N	N	N	Y	Y	Y
M93 Locals, NEC	N	Y	Y	Y	Y	Y
N93 General Purpose Locals	N	Y	N	N	N	N

R93 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 94

NAME: Public Mass Transit Systems

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public mass transit systems, including subways, surface rails, and buses.

EXAMPLES: Rapid transit; subways, surface rail, and street railroad systems; commuter rail lines; trolleys and light rail; related stations, tracks, depots, and railyards; acquisition of right-of-ways; transit police employed directly by utility; subsidies to public mass transit systems (but not private ones); buses.

EXCLUSIONS: Systems solely to transport students (report at Elementary and Secondary Education, code 12); ferries (if free, report at Regular Highways, code 44, else report at Toll Highways, code 45); systems exclusively for handicapped or senior citizens (report at Other Public Welfare, code 79); subsidies for private mass transit systems (report at Transit Subsidies, code E47); contributions to own system (use exhibit code Z61); systems owned but operated under private contract without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operation, such as administration of utility debt (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at code 03. (3) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure, such as subsidies to public transit systems (previously reported at code 47). In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E94 Current Operations	N	Y	Y	Y	Y	Y
I94 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F94 Construction	N	Y	Y	Y	Y	Y
G94 Land & Existing Structures	N	Y	Y	Y	Y	Y
K94 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L94 State	N	N	N	Y	Y	Y
M94 Locals, NEC	N	Y	Y	Y	Y	Y

N94 General Purpose Locals	N	Y	N	N	N	N
R94 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: I89

NAME: Interest on General Debt

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: None

DEFINITION: Amounts paid for use of borrowed monies, except those on utility debt, paid by all funds of the government.

EXAMPLES: Interest on both short- and long-term debt for non-utility purposes, whether general obligation or nonguaranteed, including public debt for private purposes and debt to cover deficits of unemployment compensation or other insurance trust funds.

EXCLUSIONS: Interest on debt for utilities (report at Utilities interest codes, I91-I94); premiums paid on debt retired (report at Other and Unallocable, code E89, for general debt and at codes E91-E94 for Utilities debt); Federal Government interest payments on own securities held by its insurance trusts (nonexpenditures).

REFERENCES: - To be added later -

OTHER NOTES: (1) Make no adjustment to interest expenditure for premiums or discounts on debt issued or retired. (2) Due to the difficulty of tracing such payments, do not deduct from interest expenditure any state or local government interest payments on own securities held by their employee retirement funds. (3) Deduct from interest expenditure for the year in which they were received the following amounts: funds included in the proceeds from debt issues to cover interest accrued on debt prior to its sale. (4) The distinction between general interest and utility interest is determined by the classification of the outstanding debt which generated the interest payment. (5) No employment data are associated with this code.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
I89 Interest on General Debt	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: X1*

NAME: Public Employee Retirement Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits or withdrawals to eligible persons under government-administered employee retirement systems covering public employees.

EXAMPLES: Benefits: Cash payments to, or on behalf of, participants for retirement benefits and annuities, death and disability benefits, life and disability insurance on behalf of retirees, pre-retirement death benefit premiums, benefits due on termination of employment, survivors benefits, and other benefits as allowed. Withdrawals: Cash benefits to employees, former employees, or their survivors as return of contributions made by employees and any interest on such amounts. Includes transfers of investment holdings and reimbursements for benefits paid when another pension fund assumes responsibility for paying retirement benefits. Other Payments: Exhibit-only code for administering retirement system or managing its assets (also report at Financial Administration, code 23); recorded losses on investments (also deduct from Interest on Investments, code X08); other costs or payments not representing benefits or withdrawals (except purchase of investments).

EXCLUSIONS: Payments to own retirement system (interfund transfer); payments to retirement plans administered by another government, such as Federal Social Security and local payments to state-administered retirement systems; payments of premiums for annuity policies from private insurance carriers; contributions to pension plans administered by private companies or by public employee associations; "pay-as-you-go" pensions and other direct payments to retired employees from current appropriations (report preceding items as current operations expenditure of function involved); pensions paid out of Federal Military Retirement Fund (use code 06); purchase of investments, loans to members, unrealized, loss in market value of securities, and amortization of premiums on purchase of investments (all of which are nonexpenditures).

REFERENCES: - To be added later -

OTHER NOTES: (1) These data are collected by a separate mail canvass survey of state and local government-administered public employee retirement systems. (2) For Federal Government includes Civil Service and Foreign Service Retirement and Disability Funds and Federal Employees' Retirement System (FERS). (3) Record state aid to local retirement systems which does not represent employer contributions at Other and Unallocable, code E89. Since the local systems treat this aid as an insurance trust revenue, recording the state payment as an intergovernmental expenditure would distort the intergovernmental flow for that state. (4) Report employment data for administering these systems at code 23.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
X11 Benefits	Y	Y	Y	Y	Y	Y
X12 Withdrawals	N	Y	Y	Y	Y	Y
EXHIBIT-ONLY CODE:						
X14 Other Payments	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y0*

NAME: Unemployment Compensation Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under the cooperative Federal-state unemployment compensation insurance programs.

EXAMPLES: Regular Benefits: Covers basic payments to individuals temporarily out of work and seeking employment (funded by state payroll taxes) and to former Federal civilian and military employees (funded by Federal agencies that employed them). Extended and Special Benefits: Payments for extended unemployment benefits in states with high rates of unemployment (funded equally by Federal and state payroll taxes); benefits under special programs, such as trade adjustment assistance and disaster assistance (funded by Federal appropriations); and benefits to special groups of former workers, such as railroad employees (funded by Federal tax on railroad payrolls).

EXCLUSIONS: Administration of unemployment insurance programs (report at Social Insurance Administration, code 22); employment services provided to the unemployed, such as job training, placement, and guidance (use code 22); government payments as employer contributions on behalf of its employees to unemployment insurance system of another government (report as current operation of function involved) or to one it administers (interfund transfer); distinctive sickness or disability insurance programs carried out in conjunction with unemployment programs (generally, report at Other Insurance Trusts, code Y5-).

REFERENCES: - To be added later -

OTHER NOTES: (1) Data for this function are obtained from the Employment and Training Administration of the U.S. Department of Labor. (2) Report employment data for administering these programs at code 22. (3) This function applies solely to the Federal and state governments and to the District of Columbia. (3) For Federal Government includes only Railroad Unemployment Insurance Program. (4) See Chapter 11 for a description of how the cooperative Federal-state unemployment insurance system operates.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
Y05 Benefits	Y	Y	Y	N	N	N
Y06 Extended and Special Benefits	N	Y	Y	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y1*

NAME: Workers' Compensation Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under state-administered plans for compulsory accident and injury insurance of workers.

EXAMPLES: Benefits: Claims paid directly to, or on behalf of, injured beneficiaries for compensation of wages lost, medical care, rehabilitation, funeral expenses, and other eligible benefits. Includes payments made from regular workers' compensation funds as well as from subsequent injury funds, second injury funds, and the like. Other Payments: Exhibit-only code for administration of workers' compensation systems including adjudication of claims (also report at Financial Administration, code 23); recorded losses on investments (also deduct from Other Investment Earnings, code Y13); other costs or payments not representing benefits (except purchase of investments).

EXCLUSIONS: Local government payments to state systems (report as local current operation expenditure of function involved); state government payments to system on behalf of its employees (interfund transfer); crime victim compensation benefits administered by a workers' compensation agency (report at Other and Unallocable, code 89); "pay-as-you-go" workers' compensation programs and other direct payments from current appropriations (report at function of paying agency); purchase of investments. Exclude administrative costs from benefits and report them at both codes Y15 and 23.

REFERENCES: - To be added later -

OTHER NOTES: (1) These data are collected by a separate mail canvass of state workers' compensation systems. (2) Report state employment data for administering these systems at code 23. (3) This function applies solely to state governments. Both the Federal Government and the District of Columbia have noninsurance, "pay-as-you-go" plans.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y14 Benefits and Withdrawals	N	Y	N	N	N	N
EXHIBIT-ONLY CODE:						
Y15 Other Payments	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y25

NAME: Social Security and Medicare Insurances

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under Federal-administered retirement, disability, hospital, and health social insurance programs.

EXAMPLES: Comprises cash benefits: to retirees or their dependents and survivors from the Federal Old-Age and Survivors Insurance Trust Fund (OASI); to disabled workers or their dependents from the Federal Disability Insurance Trust Fund (DI); to elderly or disabled for hospital, nursing home, and other related care from the Federal Hospital Insurance Trust Fund (HI); and to such persons for physician services, outpatient care, renal dialysis, and other health care from the Federal Supplementary Medical Insurance Trust Fund (SMI). The OASI and DI funds are administered by the Department of Health and Human Services' (HHS) Social Security Administration (SSA) while the HI and SMI funds are operated by HHS' Health Care Financing Administration (HCFA).

EXCLUSIONS: Governmental contributions as employer for Social Security and Medicare on behalf of its employees (report as current operation expenditure of function involved); Federal transfers to these Social Security or Health Care trust funds; transfers from Social Security Trust Funds to the railroad retirement accounts; interest payments on inter-trust borrowings (the preceding three are nonexpenditures); administration of these insurance trust funds (report at Social Insurance Administration, code 22); payments of HCFA for Medicaid program (report at Federal Categorical Assistance Programs, code 67); payments of SSA other than for the Social Security Trusts, such as SSI and AFDC (use code 67) and black lung benefits, child support enforcement, low income energy assistance, etc. (report at Other Public Welfare, code 79).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal Government expenditure; report any related employment data at code 22. (2) The OASI and DI trusts comprise what is commonly referred to as Social Security. The HI and SMI trusts comprise what is commonly referred to as Medicare, Parts A and Part B, respectively. (3) In contrast to public welfare programs funded by appropriations and classed as general expenditure, these social insurance programs all have separate trust funds with dedicated revenues (either payroll taxes or voluntary premiums). See definition of social insurance trust system in Chapter 11.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
Y25 Benefits	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y34

NAME: Veterans' Life Insurance (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits and dividends to eligible veterans and their beneficiaries under Federal-administered veterans' life insurance programs.

EXAMPLES: Death claims to beneficiaries; cash values of surrendered policies; distribution of excess earnings and related interest (dividends); disability claims or income payments under veterans' life insurance policies; and matured endowments. Comprises activities of National Service Life Insurance Fund as well as the Veterans Special Life Insurance Fund, Veterans Reopened Insurance Fund, US Government Life Insurance Fund, and others administered by the U.S. Department of Veterans Affairs.

EXCLUSIONS: Loans to policyholders borrowing against cash value of their policies; Federal Government contributions to these funds; purchase of securities (the preceding are nonexpenditures); Federal payments as employer contributions for group life insurance for its employees (report as current operation expenditure of function involved); administration of these life insurance programs (report at Other Veterans Services, code 85); and burial benefits not paid out of veterans' life insurance funds (use code 85).

REFERENCES: - To be added later -

OTHER NOTES: This function applies soles to Federal Government expenditure; report any related employment data at Other and Unallocable, code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y34 Benefits	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y45

NAME: Railroad Retirement (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash annuities and benefits to eligible retirees and their survivors under Federal-administered rail industry pension programs.

EXAMPLES: Annuities for retirement, disability, survivor, occupational disability, and supplemental benefits; and social security equivalent benefits. Comprises activities of the Rail Industry Pension Fund and Railroad Social Security Equivalent Benefit Account, both administered by the U.S. Railroad Retirement Board.

EXCLUSIONS: Federal payments (transfers) to the railroad retirement accounts; Federal Old-Age and Survivors Insurance Trust Fund payments to the railroad retirement accounts; purchase of securities (the preceding are nonexpenditures); benefits from related Railroad Unemployment Insurance Fund (report at Unemployment Compensation Benefits, code Y05); and administration of railroad retirement program and railroad unemployment insurance fund (report at Social Insurance Administration, code 22).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies soles to Federal Government expenditure; report any related employment data at Social Insurance Administration, code 22). (2) Unlike public employee retirement systems, this category covers private sector workers rather than public employees.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y45 Benefits	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y5*

NAME: Other State Insurance Trust Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under state-administered plans for compulsory or voluntary social insurance programs not elsewhere classified.

EXAMPLES: Benefits: Claims paid directly to, or on behalf of, beneficiaries for lost income, medical care, disaster reimbursement, and other eligible expenses. Other Payments: Exhibit-only code for administration of insurance plans (also report at Financial Administration, code 23); recorded losses on investments (also deduct from Other Investment Earnings, code Y55); other costs or payments not representing benefits (except purchase of investments).

EXCLUSIONS: Local government payments to state systems (report as local current operation expenditure of function involved); state government payments to own insurance trusts (interfund transfer); purchase of investments; self-insurance, risk management, insurance against fire or other hazards, and other types of non-social insurance (generally, report at Other and Unallocable, code 89); payments on group health, life, or other fringe benefit insurance plans for its employees (report at function involved or at code 89). Exclude administrative costs from benefits and report them both at codes Y54 and 23.

REFERENCES: - To be added later -

OTHER NOTES: (1) At this writing, only seven states operate other insurance trust systems: four for disability insurance and one each for medical disaster insurance, life insurance, and automobile liability insurance. (2) These data are collected by a separate mail canvass survey of state insurance trust systems. (3) Report state employment data for administering these systems at code 23. (4) See Chapter 11 for a definition of a social insurance trust system.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y53 Benefits and Withdrawals	N	Y	N	N	N	N
EXHIBIT-ONLY CODE:						
Y54 Other Payments	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.